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County of Contra Costa, California Comprehensive Annual Financial Report

Fiscal Year Ended June 30, 1990 Donald L. Bouchet - Auditor-Controller



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County of Contra Costa, California

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

Fiscal Year Ended June 30, 1990

Donald L. Bouchet – Auditor–Controller

COUNTY OF CONTRA COSTA
COMPREHENSIVE ANNUAL FINANCIAL REPORT

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**INTRODUCTORY
SECTION**

Contra Costa County

Auditor-Controller Office

Finance Building
Martinez, California 94553-1282
(415) 646-2181

Donald L. Bouchet
Auditor-Controller



James F. Weber
Accounting Services Officer

John A. Aylard
Chief, Division of Audits

November 30, 1990

The Honorable Board of Supervisors
County of Contra Costa
Administration Building
Martinez, California 94553

Members of the Board:

The Comprehensive Annual Financial Report (CAFR) of the County of Contra Costa for the fiscal year 1989-90 is presented in compliance with Section 25253 of the Government Code of the State of California. This report was prepared by the Office of the County Auditor-Controller, which is responsible for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures. We believe the data, as presented, is accurate in all material aspects; that it is presented in a manner designed to fairly set forth the financial position and results of operations of the County as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain the maximum understanding of the County's financial affairs have been included.

The CAFR represents the culmination of all budgeting and accounting activities engaged in by management during the year, covering all funds and account groups of the County and all financial transactions. The CAFR is organized into three sections:

- The Introductory Section is intended to familiarize the reader with the organizational structure of the County, the nature and scope of the services it provides, and the specifics of its legal operating environment.
- The Financial Section presents the audited financial statements, including notes thereto, and supporting schedules necessary for a fair presentation of the financial position and results of operations of the County in conformity with generally accepted accounting principles.
- The Statistical Section contains comprehensive statistical data for the County relating to its physical, economic, social and political characteristics.

The County reporting entity includes all significant organizations, departments and agencies over which the

County Board of Supervisors exercises oversight responsibility. Oversight responsibility is determined on the basis of appointment or selection of the governing board, designation of management, ability to significantly influence operations, accountability for fiscal matters and the scope of public service. Included are: the County's General Fund, Redevelopment Agency, Special Districts under the Board of Supervisors, Debt Service Funds, other Special Revenue Funds, the Employee Retirement Association, Capital Projects Funds, Internal Service Funds, the Long-Term Debt and General Fixed Asset groups of accounts, the Hospital, Health Maintenance Organization, Airport and Employee Fitness Center Enterprise Funds, and the County's Public Facilities Corporation.

The reporting entity excludes certain separate legal entities which may have "Contra Costa" in their title, or which are required to keep their funds in the County Treasury or receive their tax apportionment from the County. Examples are school districts, community college districts, cities, city redevelopment agencies, the Bay Area Rapid Transit District, the Metropolitan Transit Authority, and a variety of special purpose districts for cemeteries, mosquito abatement, recreation and parks, etc. These entities are autonomous organizations with their own financial records and issue financial statements separate and distinct from those of the County. Accordingly, they are not included in the accompanying combined financial statements, except as to assets, principally cash and investments, which are held by the County Treasurer.

The County provides the full range of services contemplated by statute. This includes public protection, highways and streets, sanitation, health and social services, planning and zoning, and general administrative services.

ECONOMIC CONDITION AND OUTLOOK

The local economy is expected to continue to expand, but at a slower pace than in the previous fiscal year. The County's population grew by 21,800, a 3% increase, to 797,300. This is only slightly lower than last year's growth of 22,050.

Chevron Corporation began the process of obtaining approvals for modernizing its 87 year old refinery. Construction is expected to cost \$1 billion over three years and provide up to 2,500 construction jobs. It will be the largest capital expansion in Northern California history.

MAJOR INITIATIVES

The Board directed staff to facilitate the productivity and efficiency of County operations in the areas of planning, public works and building inspection. Specific actions ordered include:

- Plans for creation of a center for streamlining the processing and tracking of development applications and permits, staffed by the three departments involved.

--Simplify written instructions for applications and permits including a comprehensive list of all required steps and fees.

--Develop a policy for contracting specialized skills not available within the departments to avoid service delays.

--Establish a Review Committee of developers, public citizens and staff to make recommendations on matters involving application and permit processing, fee changes and code changes.

During the year the County established the Employee Fitness Center, a health and exercise facility designed to expand employee physical fitness programs and health related activities. Goals include lowering absenteeism, health care and insurance costs, and on and off the job injuries, while increasing employee morale. The center is funded by membership fees and dues.

There has been a continuation of the Board's commitment to automation as a principal means of maximizing productivity. Last year, departments reported that as a result of funding for automation, the need for an additional 52.5 positions was eliminated. Over 575 personal computers are now in operation in County departments.

Future initiatives will lie in promoting the Public-Private Partnership, the alliance between government and private industry where the County is a recognized leader. Areas of effort will include Child Care, Homeless, Hazardous Waste, Traffic and Parking, and Garbage Disposal.

FINANCIAL INFORMATION

County management is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the County are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Budgetary Controls

Using the County's automated accounting system the Auditor-Controller restricts each department's expenditures to the amount appropriated by the Board of Supervisors for the year. Increases in budget appropriations must be approved by the Board of Supervisors as a transfer from the Reserve for Contingencies, as a transfer from another appropriation, or as an appropriation of unanticipated or overrealized revenue. No department is permitted to spend more than its available appropriations. Any appropriations remaining in a department at the end of the fiscal year automatically lapse and are transferred to fund balance. The year end

fund balance along with projected revenues becomes available for appropriation the following year. An encumbrance accounting system is used to facilitate effective budgetary control. An encumbrance reserves a portion of an appropriation at the time a commitment is made to acquire goods or services. Open encumbrances are reported as reservations of fund balances at June 30, and are reappropriated as part of the following year's budget.

General Governmental Functions

The general governmental functions are contained in the General, Special Revenue, Debt Service and Capital Projects funds. Included in these funds are the Special Districts Governed by the Board of Supervisors.

Revenues for County governmental functions totaled \$642.2 million in 1989–90, an increase of 17.1% from 1988–89. The amount of revenues from various sources and the changes from last year are shown in the following tabulation (in thousands):

Revenue Source	Amount	Percent of Total	Increase (decrease) From 1988–89	Percent Change
Taxes	\$ 203,116	31.6%	\$ 16,809	9.0%
Licenses, permits, and franchises	10,831	1.7	(205)	(1.9)
Fines, forfeitures, and penalties	9,115	1.4	1,217	15.4
Use of money and property	25,609	4.0	9,400	58.0
Aid from other governmental agencies	299,724	46.7	44,325	17.4
Charges for current services	81,983	12.8	15,125	22.6
Other revenues	<u>11,821</u>	<u>1.8</u>	<u>7,133</u>	152.2
Total	<u>\$ 642,199</u>	<u>100.0%</u>	<u>\$ 93,804</u>	17.1%

County-wide assessed valuations increased 10% to \$48.6 billion from \$44.1 billion the preceding year. This is attributable mostly to new construction and transfers of ownership.

The increase in Use of Money and Property reflects a return to normal after last year when an advance refunding of the Public Facilities Corporation's obligations reduced balances available for investment.

The increase in Aid from Other Governmental Agencies includes \$5 million in new Tobacco Tax funds. Trial Court Funding was in effect for the full year, for a \$3 million increase. Additionally, \$5 million in pass through funds to Community Based Organizations are now recorded in the General Fund.

The increase in Charges for Current Services is caused principally by reimbursements due from trustees administering various lease purchase agreements of plant acquisition costs incurred by the County. Projects include the Sheriff's Forensic Laboratory and Patrol/Investigation buildings, the Blum Road Corporation Yard, and the Public Works building at Glacier Drive.

The increase in Other Revenues is due primarily to the closure and sale to the United States Navy of a portion of Port Chicago Highway.

Expenditures for County governmental purposes totaled \$617.1 million, an increase of 11.6% over 1988–89. Changes in levels of expenditures for major functions of the County from the preceding year are shown in the following tabulation (in thousands):

Function	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (decrease) from 1988–89</u>	<u>Percent Change</u>
General government	\$ 65,581	10.6%	\$ 9,111	16.1%
Public protection	197,014	31.9	19,533	11.0
Health and sanitation	67,894	11.0	14,042	26.1
Public assistance	201,900	32.7	29,925	17.4
Education	9,677	1.6	592	6.5
Public ways and facilities	24,081	3.9	3,983	19.8
Recreation and culture	68		(224)	(76.7)
Debt service	12,670	2.1	(7,685)	(37.8)
Capital outlay	<u>38,204</u>	<u>6.2</u>	<u>(5,363)</u>	<u>(12.3)</u>
Total	\$ <u>617,089</u>	<u>100.0%</u>	\$ <u>63,914</u>	11.6%

The increase in Health and Sanitation is due to expenditures made as part of the new Tobacco Tax and Emergency Medical Services programs.

The increase in Public Ways and Facilities is due to construction activity made possible by increased Federal road construction funding.

The decrease in Debt Service reflects a return to normal levels following the advance refunding of the Public Facilities Corporation obligations in which reserves from the old issues were placed in escrow for repayment of the old debt.

The decrease in Capital Outlay reflects the completion of the West County Jail.

The Governmental Funds had \$52.7 million in unreserved, undesignated equity at the end of the year, up from \$42.5 million at the close of the prior year. This balance will be used to help finance the 1990–91 budget.

Enterprise Operations

The County Hospital and the Health Maintenance Organization (HMO) had retained earnings of \$5,540,000 and \$110,000 respectively as of June 30, 1990, up from \$2,591,000 the previous year. These surpluses were after General Fund contributions of \$20,416,000 to the Hospital and \$4,032,000 to the HMO. The airport had

retained earnings of \$109,000 down from \$342,000 in 1988–89. The Employee Fitness Center had a deficit of \$25,000 in its first partial year of operation. This deficit is expected to be funded as membership in the center expands.

Pension Trust Fund Operations

The Employees' Retirement System showed net income at June 30 of \$71,408,000, an increase of 33.1% over the previous year. During the same period, operating expenses increased only 7.5% to \$46,286,000. The unfunded portion of the pension benefit obligation declined during the year and now stands at 30.5% of the total. Total system assets are now at \$723,470,000.

Debt Administration

The County finances its cash requirements prior to collection of taxes by short term borrowing. The 1989–90 Tax Anticipation Note issue of \$57 million received ratings of MIG1 from Moody's Investors Service and SP1+ from Standard and Poor's Corporation. These are the highest ratings for this type of borrowing.

The County has entered into capital lease obligations under lease/purchase agreements for various County buildings and other property principally with the Contra Costa County Public Facilities Corporation, organized as a nonprofit public benefit corporation to assist the County in financing various public buildings and facilities. The corporation had no new issues during the period, and the total obligations outstanding at June 30 were \$59,670,000.

Cash Management

Cash temporarily idle during the year was invested in accordance with Government Code Section 53601 which allows investment maximums of 40% in bankers acceptances, 30% in negotiable certificates of deposit, and up to 30% in commercial paper. There is no limit on investments in collateralized certificates of deposit and U.S. Government issues. The average yield on investments for the fiscal year ended June 30, 1990 was 8.684%.

Risk Management

The County is self insured for workers' compensation, general and automotive liability, and medical malpractice, and maintains various insurance policies to cover exposures that are not feasible to self insure or that can be purchased at reasonable costs.

The County's risk management office administers claims for the various programs, provides loss prevention services such as safety training, and minimizes risk through various risk control strategies, such as developing validated job-related medical standards for persons being considered for employment.

OTHER INFORMATION

Independent Audit

For over 50 years the policy of the County has been to require an annual audit of the financial statements of the County by independent certified public accountants. The County Grand Jury and the Board of Supervisors selected the firm of KPMG Peat Marwick to perform the 1989-90 audit.

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Contra Costa County for its 1988-89 Comprehensive Annual Financial Report. This was the eighth consecutive fiscal year the County has received this award.

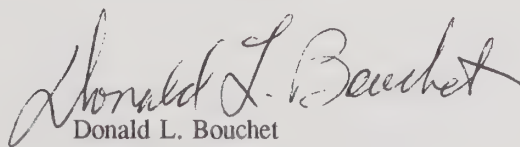
In order to be awarded a Certificate of Achievement, the County must publish an easily readable and efficiently organized comprehensive annual financial report whose contents conform to program standards. Such a report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to Certificate of Achievement requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

Acknowledgements

The preparation of this report on a timely basis could not be accomplished without the efficient and dedicated services of the entire staff of the Auditor-Controller Department. I would like to express my appreciation to all members of the department who assisted and contributed to its preparation. I would also like to thank the members of the Board of Supervisors and the County Administrator for their interest and support in planning and conducting the financial operations of the County in a responsible and progressive manner.

Respectfully submitted,


Donald L. Bouchet
Auditor-Controller

COUNTY OF CONTRA COSTA
PUBLIC OFFICIALS

June 30, 1990

ELECTED OFFICIALS

Supervisor, District 1
Supervisor, District 2
Supervisor, District 3
Supervisor, District 4
Supervisor, District 5
Assessor
Auditor–Controller
Clerk–Recorder
District Attorney
Sheriff–Coroner
Treasurer–Tax Collector

Tom Powers
Nancy C. Fahden
Robert I. Schroder
Sunne Wright McPeak
Tom Torlakson
John A. Biasotti
Donald L. Bouchet
Stephen L. Weir
Gary T. Yancey
Richard K. Rainey
Alfred P. Lomeli

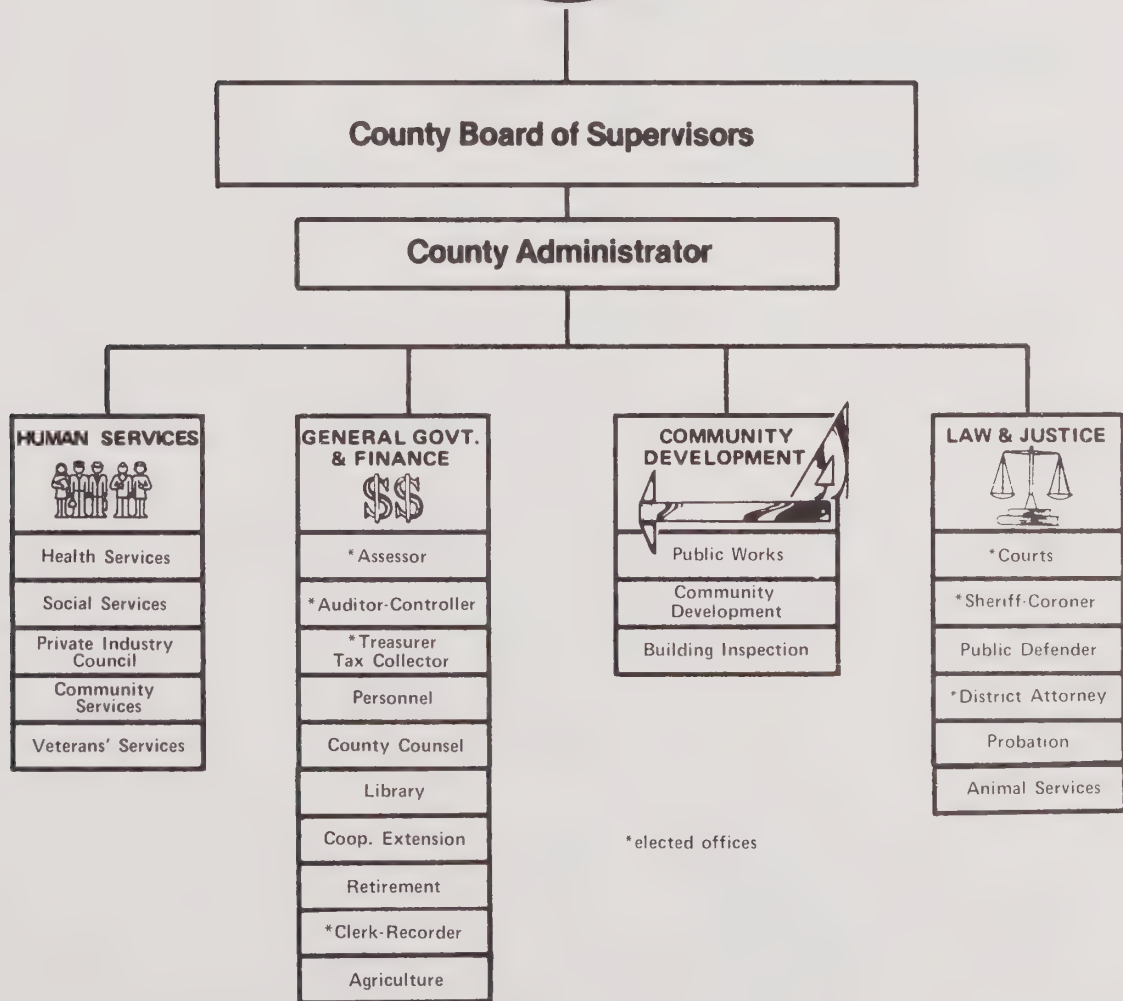
APPOINTED OFFICIALS

County Administrative Officer
County Counsel
County Librarian
County Probation Officer
Director of Animal Services
Director of Building Inspection
Director of Community Development
Director of Community Services
Director of Cooperative Extension
Director of Emergency Services
Director of General Services
Director of Health Services
Director of Personnel
Director of Public Works
Director of Social Service
Director of Weights and Measures–Agricultural Commissioner
Municipal Courts Administrator
Public Defender
Superior Court Administrator–Jury Commissioner
Veteran's Service Officer

Philip J. Batchelor
Victor J. Westman
Ernest Siegel
Gerald S. Buck
Diane Iwasa
Robert W. Giese
Harvey E. Bragdon
Joan V. Sparks
H. Fisk Phelps
Gary Brown
Barton J. Gilbert
Mark R. Finucane
Harry D. Cisterman
J. Michael Walford
James A. Rydingsword
John H. DeFremery
Kiri S. Torre
Charles H. James
Len LeTellier
Gary D. Villalba



Services of County Government



Certificate of Achievement for Excellence in Financial Reporting

Presented to
**Contra Costa County,
California**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 1989

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFR's) achieve the highest standards in government accounting and financial reporting.



Gary R. Horsthem

President

Jeffrey L. Esselt

Executive Director

**FINANCIAL
SECTION**

Independent Auditors' Report

The Honorable Grand Jury and
the Board of Supervisors
County of Contra Costa, California

We have audited the accompanying general purpose financial statements of the County of Contra Costa as of June 30, 1990 and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the County of Contra Costa, as of June 30, 1990, and the results of its operations and the changes in financial position of its proprietary and nonexpendable trust fund types for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining, individual fund, and individual account group financial statements and schedules listed in the accompanying table of contents are presented for the purposes of additional analysis and are not a required part of the general purpose financial statements of the County of Contra Costa. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

KPMG Peat Marwick

November 21, 1990

COUNTY OF CONTRA COSTA
COMBINED BALANCE SHEET – ALL FUND TYPES AND ACCOUNT GROUPS
 JUNE 30, 1990
 (In Thousands)

Assets	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Cash and investments	\$ 79,886	36,845	4,851	3,434
Accounts receivable and accrued revenue	39,067	10,740	27	6,509
Due from other funds	25,292	17,931		9
Inventories	1,112			
Prepaid expenses and deposits	5,540	1,497		4,412
Advances to other funds	2,211	1,394		
Taxes receivable				
Fixed assets, net				
Amount to be provided for retirement of long-term debt				
Amount available in debt service funds				
Total assets	\$ 153,108	68,407	4,878	14,364
Liabilities and Fund Equity				
Liabilities:				
Warrants outstanding				
Short term notes	57,000			
Accounts payable and accrued liabilities	20,499	8,282	2	3,914
Employee benefits payable				
Notes payable				
Due to other funds	5,994	14,693	2	4,499
Welfare program advances	4,989			
Deferred revenue	4,343			
Capital lease obligations				
Unapportioned taxes				
Due to other agencies and districts				
Bonds payable				
Advances from other funds				1,411
Total liabilities	92,825	22,975	4	9,824
Fund Equity:				
Contributed capital				
Investment in general fixed assets				
Retained earnings				
Fund Balance:				
Reserved	18,988	14,549	4,874	4,476
Unreserved:				
Designated	17,709	1,832		
Undesignated	23,586	29,051		64
Total fund equity	60,283	45,432	4,874	4,540
Total liabilities and fund equity	\$ 153,108	68,407	4,878	14,364

See accompanying notes to combined financial statements

Proprietary Fund Types		Fiduciary Fund Types	Account Groups		(Memorandum Only)
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-term Debt	Totals
12,284	45,251	1,243,824			1,426,375
9,095	94	20,772			86,304
8,219	767	20,409			72,627
619					1,731
					11,449
		1,105			4,710
		57,332			57,332
22,176			331,222		353,398
				129,710	129,710
				4,874	4,874
<u>52,393</u>	<u>46,112</u>	<u>1,343,442</u>	<u>331,222</u>	<u>134,584</u>	<u>2,148,510</u>
		68,564			68,564
					57,000
15,893	44,434	16,616			109,640
2,456		26		15,188	17,670
				7,900	7,900
7,911	1,018	38,510			72,627
					4,989
					4,343
3,650				40,787	44,437
		48,531			48,531
		456,327			456,327
				67,410	67,410
				3,299	4,710
<u>29,910</u>	<u>45,452</u>	<u>628,574</u>		<u>134,584</u>	<u>964,148</u>
16,749					16,749
5,734	660		331,222		331,222
					6,394
		714,868			757,755
					19,541
					52,701
<u>22,483</u>	<u>660</u>	<u>714,868</u>	<u>331,222</u>		<u>1,184,362</u>
<u>52,393</u>	<u>46,112</u>	<u>1,343,442</u>	<u>331,222</u>	<u>134,584</u>	<u>2,148,510</u>

COUNTY OF CONTRA COSTA
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – ALL GOVERNMENTAL FUND TYPES

YEAR ENDED JUNE 30, 1990
(In Thousands)

	General	Special Revenue	Debt Service	Capital Projects	(Memorandum Only) Totals
Revenues:					
Taxes	\$ 141,830	59,162	833	1,291	203,116
Licenses, permits and franchises	7,271	2,974		586	10,831
Fines, forfeitures and penalties	4,525	4,590			9,115
Use of money and property	16,242	1,846	7,187	334	25,609
Aid from other governmental agencies	261,611	22,687	15	15,411	299,724
Charges for current services	69,274	12,120		589	81,983
Other revenue	2,455	6,726		2,640	11,821
Total revenues	503,208	110,105	8,035	20,851	642,199
Expenditures:					
Current:					
General government	58,592	6,989			65,581
Public protection	137,486	59,528			197,014
Health and sanitation	59,528	8,366			67,894
Public assistance	201,808	92			201,900
Education	108	9,569			9,677
Public ways and facilities	8,355	15,726			24,081
Recreation and culture		68			68
Debt Service:					
Principal			3,585		3,585
Interest	3,943		5,142		9,085
Capital outlay	15,251		1,139	21,814	38,204
Total expenditures	485,071	100,338	9,866	21,814	617,089
Excess (deficiency) of revenues over (under) expenditures	18,137	9,767	(1,831)	(963)	25,110
Other financing sources (uses):					
Operating transfers in	194	2,925	2,218		5,337
Operating transfers out	(25,196)	(4,584)	(5)		(29,785)
Capital lease financing	15,251				15,251
Retirement of Debt				(1,500)	(1,500)
Total other financing sources (uses)	(9,751)	(1,659)	2,213	(1,500)	(10,697)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	8,386	8,108	382	(2,463)	14,413
Fund balances at beginning of year	51,897	37,281	4,492	7,003	100,673
Adjustment to fund balance		43			43
Fund balances at end of year	\$ 60,283	45,432	4,874	4,540	115,129

See accompanying notes to combined financial statements.

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – BUDGET AND ACTUAL – ALL GOVERNMENTAL
FUND TYPES – BUDGETARY BASIS**

YEAR ENDED JUNE 30, 1990
(In Thousands)

	General Fund		Variance Favorable (Unfavorable)
	Budget	Actual	
Revenues:			
Taxes	\$ 140,874	141,830	956
Licenses, permits and franchises	7,823	7,271	(552)
Fines, forfeitures and penalties	5,226	4,525	(701)
Use of money and property	12,183	16,242	4,059
Aid from other governmental agencies	260,897	261,611	714
Charges for current services	77,114	69,274	(7,840)
Other revenue	3,119	2,455	(664)
Total revenues	507,236	503,208	(4,028)
Expenditures:			
Current:			
General government	73,186	58,592	14,594
Public protection	143,478	137,486	5,992
Health and sanitation	60,752	59,528	1,224
Public assistance	205,306	201,808	3,498
Education	109	108	1
Public ways and facilities	12,063	8,355	3,708
Recreation and culture			
Debt Service:			
Principal			
Interest	4,097	3,943	154
Capital outlay		15,251	(15,251)
Total expenditures	498,991	485,071	13,920
Excess (deficiency) of revenues over (under) expenditures	8,245	18,137	9,892
Other financing sources (uses):			
Operating transfers in	194	194	
Operating transfers out	(25,196)	(25,196)	
Capital lease financing		15,251	15,251
Retirement of Debt			
Total other financing sources (uses)	(25,002)	(9,751)	15,251
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses	(16,757)	8,386	25,143
Fund balances at beginning of year	51,897	51,897	
Adjustment to fund balance			
Fund balances at end of year	\$ 35,140	60,283	25,143

See accompanying notes to combined financial statements.

Special Revenue Funds			Debt Service Funds			Capital Projects Funds		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
58,847	59,162	315	967	833	(134)	1,323	1,291	(32)
2,304	2,974	670				2,095	586	(1,509)
4,486	4,590	104						
1,093	1,846	753	54	80	26	226	334	108
26,061	22,687	(3,374)		15	15	21,833	15,411	(6,422)
11,608	12,120	512	570		(570)	488	589	101
2,234	6,726	4,492				13,253	2,640	(10,613)
106,633	110,105	3,472	1,591	928	(663)	39,218	20,851	(18,367)
9,335	6,989	2,346						
80,212	59,528	20,684						
11,836	8,366	3,470						
94	92	2						
10,208	9,569	639						
24,369	15,726	8,643						
1,103	68	1,035						
			445	445				
			663	663				
						39,039	21,814	17,225
137,157	100,338	36,819	1,108	1,108		39,039	21,814	17,225
(30,524)	9,767	40,291	483	(180)	(663)	179	(963)	(1,142)
2,925	2,925		1,545	1,545				
(4,584)	(4,584)		(5)	(5)				
						(1,500)	(1,500)	
(1,659)	(1,659)		1,540	1,540		(1,500)	(1,500)	
(32,183)	8,108	40,291	2,023	1,360	(663)	(1,321)	(2,463)	(1,142)
37,281	37,281		809	809		7,003	7,003	
43	43							
5,141	45,432	40,291	2,832	2,169	(663)	5,682	4,540	(1,142)

COUNTY OF CONTRA COSTA
**COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES
 IN RETAINED EARNINGS/FUND BALANCES – ALL PROPRIETARY
 FUND TYPES AND SIMILAR TRUST FUNDS**
 YEAR ENDED JUNE 30, 1990
 (In Thousands)

	Proprietary Fund Types		Fiduciary Fund Type	(Memorandum Only)
	Enterprise	Internal Service	Pension Trust	Totals
Operating revenues:				
Use of money and property	\$	3,546	48,011	51,557
Charges for current services	94,589	25,517		120,106
Contributions			48,688	48,688
Net gain on disposal or retirement of trust investments			20,995	20,995
Total operating revenues	94,589	29,063	117,694	241,346
Operating expenses:				
Salaries and employee benefits	57,220	173	588	57,981
Services and supplies	57,013	4,834	325	62,172
Depreciation	1,638			1,638
Benefits and claims		22,239	45,373	67,612
Total operating expenses	115,871	27,246	46,286	189,403
Operating income (loss) before operating transfers	(21,282)	1,817	71,408	51,943
Non operating expense	(365)			(365)
Operating transfers in	24,448	200		24,648
Operating transfers out		(200)		(200)
Net income	2,801	1,817	71,408	76,026
Retained earnings/fund balances at beginning of year	2,933	(1,157)	643,460	645,236
Retained earnings/fund balances at end of year	5,734	660	714,868	721,262

See accompanying notes to combined financial statements.

COUNTY OF CONTRA COSTA
**COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION –
 ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS**
 YEAR ENDED JUNE 30, 1990
 (In Thousands)

	<u>Proprietary Fund Types</u>		<u>Fiduciary Fund Type</u>	(Memorandum Only) Totals
	<u>Enterprise</u>	<u>Internal Service</u>	<u>Pension Trust</u>	
Funds provided (used) by operations:				
Net income	\$ 2,801	1,817	71,408	76,026
Items not requiring the use of funds:				
Depreciation	1,638			1,638
Total funds provided (used) by operations	4,439	1,817	71,408	77,664
Decrease in accounts receivable and accrued receivables		1,221	29	1,250
Decrease in amounts due from other funds		758		758
Decrease in prepaid expenses and deposits	4		5	9
Increase in warrants outstanding			97	97
Increase in accounts payable and accrued liabilities	4,419	6,122	732	11,273
Increase in employee benefits payable	279		10	289
Increase in amounts due to other funds	937			937
Increase in capital lease obligations	1,705			1,705
Increase in contributed capital	835			835
Total funds provided	12,618	9,918	72,281	94,817
Funds used for:				
Increase in accounts receivable and accrued revenue	4,288			4,288
Increase in amounts due from other funds	2,534		771	3,305
Increase in inventories	142			142
Net increase in fixed assets	4,657			4,657
Decrease in amounts due to other funds		214	708	922
Total funds used	11,621	214	1,479	13,314
Net increase in cash and investments	997	9,704	70,802	81,503
Cash and investments at beginning of year	11,287	35,547	641,328	688,162
Cash and investments at end of year	\$ 12,284	45,251	712,130	769,665

See accompanying notes to combined financial statements.

COUNTY OF CONTRA COSTA
NOTES TO COMBINED FINANCIAL STATEMENTS

June 30, 1990

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the County of Contra Costa (the "County") conform to generally accepted accounting principles as applicable to governmental entities. The following is a summary of the more significant policies:

A. Definition of Reporting Entity

The County of Contra Costa is a political subdivision created by the State of California. As such, it can exercise the powers specified by the Constitution and statutes of the State. The County is governed by a five member elected Board of Supervisors.

The County reporting entity includes all significant organizations, departments and agencies over which the Board of Supervisors exercises oversight and budgeting responsibilities. Oversight responsibility is determined on the basis of appointment or selection of the governing board, designation of management, ability to significantly influence operations, accountability for fiscal matters and the scope of public service. Included in the County reporting entity are the following: the County's General Fund, Public Facilities Corporation, Redevelopment Agency, Pension Trust Fund, Special Districts under the Board of Supervisors, Special Revenue Funds, Capital Projects Funds, Debt Service Funds, Internal Service Funds, Long-term Debt Account Group, General Fixed Assets Account Group, and the enterprise operations of the Hospital, Health Maintenance Organization, Airport and Employee Fitness Center.

The reporting entity excludes certain separate legal entities which may have "Contra Costa" in their title, or which are required to keep their funds in the County Treasury or receive their tax apportionment from the County. Examples are school districts, community college districts, cities, various redevelopment agencies established by local city governments, the Bay Area Rapid Transit District, the Metropolitan Transit Authority, and a variety of special purpose districts for cemeteries, mosquito abatement, recreation and parks, etc. These entities are autonomous organizations with their own governmental powers and constituencies and over which the Board of Supervisors has no oversight responsibility. Accordingly, they are not included in the accompanying combined financial statements, except as to their assets held by the County (principally cash and investments held by the County Treasurer) as discussed under "Fiduciary Funds".

COUNTY OF CONTRA COSTA

NOTES TO COMBINED FINANCIAL STATEMENTS**B. Fund Accounting**

The County uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types".

Governmental funds are used to account for all or most of the County's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital project funds), and the servicing of general long-term debt (debt service funds). The General fund is used to account for all activities of the County not accounted for in some other fund.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the County (internal service funds).

Fiduciary funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These include pension trust and agency funds. The pension trust fund is accounted for in essentially the same manner as proprietary funds since capital maintenance is critical. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

C. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing

COUNTY OF CONTRA COSTA

NOTES TO COMBINED FINANCIAL STATEMENTS

sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All proprietary funds and the pension trust fund are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

The modified accrual basis of accounting is used by all governmental fund types and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The County considers property taxes as available if they are collected within 60 days after year end. A one-year availability period is used for revenue recognition for all other governmental fund revenues. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.

Those revenues susceptible to accrual are property taxes, franchise fees, aid from other governments, interest revenue and charges for services. Sales taxes collected and held by the State at year end on behalf of the County also are recognized as revenue. Fines, fees and permits are not susceptible to accrual as they generally are not measurable until received in cash.

The accrual basis of accounting is utilized by proprietary fund types and the pension trust fund. Under this method, revenues are recorded when earned and expenses are recorded when liabilities are incurred.

The County reports deferred revenue on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the County before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the County has a legal claim to the resources, the liability for the deferred revenue is removed from the combined balance sheet and revenue is recognized.

COUNTY OF CONTRA COSTA

NOTES TO COMBINED FINANCIAL STATEMENTS

D. Budgets and Budgetary Accounting

In accordance with the provisions of Sections 29000 and 29143 inclusive of the Government Code and other statutory provisions, commonly known as the County Budget Act, the County prepares and legally adopts a budget on or before August 30 for each fiscal year. Budgets are adopted for the general, special revenue, debt service and capital project funds. Budgets are adopted on the modified accrual basis.

Except for debt service funds, the results of operations as presented in the budget-to-actual comparison statements are on the generally accepted accounting principles (GAAP) basis. For debt service funds the difference between the Budget Basis and GAAP Basis is as follows (in thousands):

Excess of revenues and other financing sources over expenditures and other financing uses (budget basis)	\$ 1,360
Adjustment:	
Budgets are not adopted for the Public Facilities Corporation or Juvenile Facilities Corporation	<u>(978)</u>
Excess of revenues and other financing sources over expenditures and other financing uses (GAAP basis)	\$ <u>382</u>

Expenditures are controlled on the object level within departments for all adopted budgets. Any amendments of appropriations for a department, or transfers of appropriations between departments are approved by the Board of Supervisors, as are supplemental appropriations necessary and normally financed by unanticipated revenues received during the year. The Board has delegated authority to the County Administrator to approve transfers of appropriations between objects within a department. Budgeted amounts are reported as amended. Individual amendments were not material in relation to the original appropriations. All appropriations lapse at year end.

E. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is

COUNTY OF CONTRA COSTA

NOTES TO COMBINED FINANCIAL STATEMENTS

employed as an extension of formal budgetary integration in the general, special revenue, debt service and capital project funds. Encumbrances outstanding at year end are reported as reservations of fund balances since they do not constitute expenditures or liabilities.

F. Inventories

Inventories are valued at cost on a first-in, first-out basis. The cost is recorded as an expenditure at the time individual items are withdrawn from inventory (consumption method).

G. Fixed Assets

Fixed assets are valued at historical cost. Contributed fixed assets are recorded at fair market value at the time received. Certain assets, for which actual costs are not available, have been valued on the basis of a professional valuation which determined their approximate historical cost.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in governmental funds. Public domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings, such as roads, bridges, streets and sidewalks, curbs and gutters, drainage systems, and lighting systems, are not capitalized as these assets are immovable and of value only to the County. No depreciation has been provided on general fixed assets.

Depreciation has been provided on proprietary fund assets using the straight-line method over the following estimated useful lives: buildings, 25–40 years; improvements, 10–20 years; and equipment, 3–20 years.

H. Vacation and Sick Leave

Under terms of union contracts, County employees are granted vacation and sick leave in varying amounts. In the event of termination, an employee is reimbursed for accumulated vacation days. Employees are not reimbursed for accumulated sick leave. Accrued vacation at June 30, 1990 equals \$17,668,806 including \$15,187,709 attributable to the general and special revenue funds. The latter amount is not expected to be fully liquidated in the following year with expendable or available financial resources. Accordingly, this liability is reflected in the general long-term debt account group. In proprietary funds, accumulated vacation is recorded as an expense and liability as benefits accrue to employees.

COUNTY OF CONTRA COSTA

NOTES TO COMBINED FINANCIAL STATEMENTS

I. Total Columns on Combined Statements

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns does not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles nor is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

2. CASH AND INVESTMENTS

The cash balances of substantially all funds except the pension trust fund are pooled and invested by the County Treasurer for the purpose of maximizing investment earnings. As permitted by the Government Code, depositing entities may direct the County Treasurer to make specific investments separate from the pool. The Retirement Board directs the investment activity of the pension trust fund.

Cash and investments at June 30, 1990 are as follows (in thousands):

	<u>County</u>	<u>Pension Trust Fund</u>	<u>Total</u>
Deposits	\$ 429,457	34,689	464,146
Investments	<u>284,788</u>	<u>677,441</u>	<u>962,229</u>
Total	\$ <u>714,245</u>	<u>712,130</u>	<u>1,426,375</u>

A. Deposits

At June 30, 1990, the carrying amount of deposits was \$464,146,000, including a bank balance of \$195,825,000. The Government Code requires California banks and savings and loan associations to secure the County's bank balance not covered by federal deposit insurance. The County does not rely on FDIC insurance, and banks fully collateralize all bank balances by pledging mortgages or government securities as collateral. The market value of mortgages must equal at least 150%, and the market value of government securities must equal at least 110% of the value of the balance. Such collateral must be held in the pledging bank's trust department or in a separate depository in an account for the County.

The remaining deposits of \$268,321,000 include uninsured and/or uncollateralized deposits being held

COUNTY OF CONTRA COSTA

NOTES TO COMBINED FINANCIAL STATEMENTS

by trustees for the benefit of the County and/or the pension trust fund.

B. Investments

Statutes authorize the County to invest in obligations of the United States Treasury, federal agencies, municipalities, commercial paper rated A-1 by Standard & Poor's Corporation or P-1 by Moody's Commercial Paper Record, bankers' acceptances, repurchase agreements and reverse repurchase agreements.

Pension trust fund investments are authorized by the County Employees' Retirement Law of 1937. Statutes authorize a "prudent expert" guideline as to the form and types of investments which may be purchased.

The County's investments and those of the pension trust fund are categorized separately below to give an indication of the level of risk assumed by each investment portfolio as of year end. Category 1 includes investments that are insured or registered or for which the securities are held by the County or its agent in the agent's nominee name, with subsidiary records listing the County as the legal owner. Category 2 includes uninsured or unregistered investments for which the securities are held for the County by its agent in the agent's nominee name with subsidiary records listing the County as the legal owner.

Investments (recorded at cost) and related market values as of June 30, 1990 are as follows (in thousands):

<u>County</u>	<u>Category</u> <u>2</u>	<u>Carrying</u> <u>Amount</u>	<u>Market</u> <u>Value</u>
U. S. government securities	\$ 73,210	73,210	72,601
Bankers' acceptances	<u>211,578</u>	<u>211,578</u>	<u>211,182</u>
Total	\$ <u>284,788</u>	<u>284,788</u>	<u>283,783</u>

COUNTY OF CONTRA COSTA

NOTES TO COMBINED FINANCIAL STATEMENTS

<u>Pension Trust Fund</u>	Category <u>1</u>	Carrying <u>Amount</u>	Market <u>Value</u>
Common and preferred stock	\$ 239,071	239,071	318,014
Corporate bonds	360,099	360,099	368,196
Real estate	68,216	68,216	62,623
Other	<u>10,055</u>	<u>10,055</u>	<u>10,055</u>
Total	\$ <u>677,441</u>	<u>677,441</u>	<u>758,888</u>

3. PROPERTY TAX

The County is responsible for assessing, collecting, and apportioning property taxes. Taxes are levied for each fiscal year on taxable real and personal property which is situated in the County based on the assessed values as of the preceding March 1. March 1 is also the lien date. Tax rates are set no later than the first workday in September. Property taxes on the secured roll are due in two installments: November 1 and February 1. If unpaid, such taxes become delinquent after December 10 and April 10, respectively. Supplemental property taxes are levied based on changes in assessed values between the date of real property sales and construction and the next normal assessment date. The additional supplemental property taxes are prorated from the first of the month following the date of such occurrence. Property taxes on the unsecured roll are due on the lien date (March 1), and become delinquent, if unpaid, on August 31.

Property taxes are recorded as revenue when apportioned, in the fiscal year of the levy. The County apportions secured property tax revenue in accordance with the alternate method of distribution prescribed by Section 4705 of the State Revenue and Taxation Code. This alternate method provides for crediting each applicable fund with its total secured taxes upon completion of the secured tax roll, approximately October 1 of each year.

Under the alternate apportionment method, specified amounts of penalties, interest collected on delinquent secured taxes, and funds from sales of tax-deeded properties are held in trust in the secured tax losses reserve fund. This reserve is used to fund the apportionment of secured taxes. In accordance with the modified accrual basis of accounting, property taxes which have been collected in advance of the levy year have been recorded as deferred revenues.

COUNTY OF CONTRA COSTA
NOTES TO COMBINED FINANCIAL STATEMENTS

4. FIXED ASSETS

Following is a summary of changes in general fixed assets for the year ended June 30, 1990 (in thousands):

	Balance July 1, <u>1989</u>	<u>Additions</u>	<u>Deletions</u>	Balance June 30, <u>1990</u>
Land	\$ 20,623	882	141	21,364
Buildings and improvements	125,758	32,256	1	158,013
Buildings and improvements— lease purchase	79,609	12,519	1,802	90,326
Equipment	49,696	6,379	5,926	50,149
Equipment—lease purchase	<u>9,019</u>	<u>3,308</u>	<u>957</u>	<u>11,370</u>
Total	\$ <u>284,705</u>	<u>55,344</u>	<u>8,827</u>	<u>331,222</u>

Proprietary fund type fixed assets at June 30, 1990 were as follows (in thousands):

	<u>Hospital</u>	Health Maintenance <u>Organization</u>	<u>Airport</u>	Employee Fitness <u>Center</u>	Total Enterprise <u>Funds</u>
Land	\$ 455		2,519		2,974
Buildings and improvements	12,165	74	10,088		22,327
Equipment	4,820	484	598		5,902
Equipment—lease purchase	<u>5,409</u>	<u>73</u>	<u>—</u>	<u>82</u>	<u>5,564</u>
	22,849	631	13,205	82	36,767
Less accumulated depreciation	<u>10,666</u>	<u>456</u>	<u>3,469</u>	<u>—</u>	<u>14,591</u>
Net fixed assets	\$ <u>12,183</u>	<u>175</u>	<u>9,736</u>	<u>82</u>	<u>22,176</u>

COUNTY OF CONTRA COSTA

NOTES TO COMBINED FINANCIAL STATEMENTS

5. SHORT TERM NOTES

On June 30, 1990, the County had tax and revenue anticipation notes outstanding of \$57,000,000. The notes incurred interest at 6.25% per annum. These notes, issued July 3, 1989 were redeemed on August 3, 1990 from taxes and other revenues transferred to a fiscal agent during the fiscal year. Total interest incurred on these notes during 1989-90 was \$3,532,813, with an additional \$326,562 incurred in July, 1990.

6. LEASE COMMITMENTS

A. Operating Leases

Total rental expense for the year ended June 30, 1990 for all operating leases and month-to-month lease arrangements amounted to \$4,899,548 for the general fund, \$652,969 for the special revenue funds, and \$906,360 for the enterprise funds.

At June 30, 1990, the future minimum rental payments required under operating leases for buildings and equipment, other than month-to-month lease arrangements, are as follows (in thousands):

Fiscal year ending June 30,	General Fund	Special Revenue Funds	Enterprise Funds
1991	\$ 2,703	22	335
1992	1,906	21	298
1993	1,645	11	152
1994	1,285		150
1995	796		88
Thereafter	<u>3,709</u>	<u>—</u>	<u>377</u>
Total	\$ 12,044	54	1,400

COUNTY OF CONTRA COSTA

NOTES TO COMBINED FINANCIAL STATEMENTS

B. Capital Leases

The County has capital lease purchase agreements with non-profit public facilities corporations, with the Employees' Retirement Association, and with third parties. The assets acquired under these lease agreements are included in the County's general fixed assets. The obligations related to these lease purchase agreements are included in the County's general long term debt, and are summarized in note 7.

7. LONG-TERM OBLIGATIONS

Following is a summary of changes in long-term obligations for the year ended June 30, 1990 (in thousands):

	Balance July 1, <u>1989</u>	<u>Additions</u>	<u>Retirements</u>	Balance June 30, <u>1990</u>
<u>General</u>				
Employee benefits payable	\$ 13,641	1,547		15,188
Notes payable	7,900			7,900
Capital lease obligations	26,987	15,251	1,451	40,787
Bonds payable	8,185		445	7,740
Public facilities corporation obligations	62,645		2,975	59,670
Advances from other funds	<u>4,274</u>	<u>525</u>	<u>1,500</u>	<u>3,299</u>
Total	\$ <u>123,632</u>	<u>17,323</u>	6,371	134,584
<u>Enterprise</u>				
Employee benefits payable	\$ 2,177	279		2,456
Capital lease obligations	<u>1,945</u>	<u>2,337</u>	<u>632</u>	<u>3,650</u>
Total	\$ <u>4,122</u>	<u>2,616</u>	<u>632</u>	6,106

COUNTY OF CONTRA COSTA

NOTES TO COMBINED FINANCIAL STATEMENTS

Following is a schedule of debt payment requirements to maturity for long-term obligations, excluding advances from other funds and accumulated vacation, outstanding at June 30, 1990 (in thousands):

Fiscal year ending <u>June 30,</u>	Capital Lease <u>Obligations</u>	Bonds And Notes <u>Payable</u>	Public Facilities Corporation <u>Obligations</u>	Enterprise Capital Lease <u>Obligations</u>	<u>Total</u>
1991	\$ 5,176	1,596	7,821	1,163	15,756
1992	5,069	1,464	7,701	1,114	15,348
1993	4,839	9,072	6,883	913	21,707
1994	4,640	961	6,620	585	12,806
1995	4,459	961	6,375	421	12,216
1996-2000	20,573	4,559	31,871	28	57,031
2001-2005	14,412	3,374	24,886		42,672
Thereafter	<u>19,079</u>	<u> </u>	<u>8,552</u>	<u> </u>	<u>27,631</u>
Total	\$ 78,247	21,987	100,709	4,224	205,167
Less amount representing interest	<u>37,460</u>	<u>6,347</u>	<u>41,039</u>	<u>574</u>	<u>85,420</u>
Liability at June 30, 1990	\$ 40,787	15,640	59,670	3,650	119,747

Advances from other funds included in the general long-term debt account group are obligations of the County Redevelopment Agency, which are expected to be repaid from tax increment financing in future years, and are not to be repaid in the fiscal year ending June 30, 1991. Interest is accrued at the prevailing rates which vary with the prime interest rate or at 12% per annum, whichever is less.

COUNTY OF CONTRA COSTA

NOTES TO COMBINED FINANCIAL STATEMENTS

Individual issues of bonds, notes and certificates of participation payable at June 30, 1990 are as follows (in thousands):

<u>Issue</u>	<u>Original Issue</u>	<u>Annual Installments</u>	<u>Final Payment</u>	<u>Interest Rates</u>	<u>June 30, 1990</u>
<u>Public Facilities Corporation(1)</u>					
2425 Bisso Lane	\$ 1,810	\$ 100-155	1992	7.0-8.5%	\$ 710
1988 Consolidated Capital Projects	61,690	2,730-2,645	2008	5.6-7.8	<u>58,960</u>
					<u>59,670</u>
<u>Special Revenue General Obligation Bonds(2)</u>					
Sanitation	4,760	231-1,066	2002	3.875-11.75	2,550
Recreation and park	6,750	135-540	2004	8.0-7.5	5,115
Storm drainage	600	5-35	2005	4.0-4.6	<u>75</u>
					<u>7,740</u>
<u>Redevelopment Agency Notes Payable(3)</u>					
Tax Allocation Notes	7,500		1992	6.0	7,500
Property Note	400		1992	12.0	<u>400</u>
					<u>7,900</u>

NOTES:

(1) Debt service payments are made from lease payments by the County general and special revenue funds to the Public Facilities Corporation.

(2) Debt service payments are made from restricted property taxes and other revenues recorded in the debt service funds.

(3) Debt service payments are made from tax increment financing.

There are a number of limitations and restrictions contained in the various bond indentures. County management believes that the County is in compliance with all significant limitations and restrictions.

COUNTY OF CONTRA COSTA
NOTES TO COMBINED FINANCIAL STATEMENTS

8. INTERFUND BALANCES

Account balances at June 30, 1990 are as follows (in thousands):

	Due from <u>Other funds</u>	Due to <u>Other Funds</u>	Advances to <u>Other Funds</u>	Advances from <u>Other Funds</u>
General Fund	\$ 25,292	5,994	2,211	
Special Revenue Funds:				
Road	1,406	1,776		
Library	12	139		
Fire Protection	2,096	707		
Health and sanitation	337	2,806		
Service Areas	5,009	106	1,137	
Flood Control	8,286	8,623	214	
Law enforcement	48	136		
Courts & Criminal Justice	678	382		
Recorder/Clerk Modernization	2	1		
Other Special Revenue	57	17	43	
Debt Service Funds:		2		
Capital Projects Funds:				
Redevelopment Agency	9	70		1,411
West County Jail		4,429		
Enterprise Funds:				
Airport	4	76		
Employee Fitness Center	9	34		
County Hospital	5,723	5,611		
Health Maintenance Organization	2,483	2,190		
Internal Service Funds:				
Self Insurance	767	1,018		
Trust and Agency Funds:				
Pension Trust	3,817	1,888		
Schools and Special Districts	11,224	11,905		
Tax Distribution Trusts	2,336	4,181		
Other Agency	3,032	20,536	1,105	
Long-term debt:				
Redevelopment Agency				<u>3,299</u>
Total	\$ <u>72,627</u>	<u>72,627</u>	<u>4,710</u>	<u>4,710</u>

COUNTY OF CONTRA COSTA

NOTES TO COMBINED FINANCIAL STATEMENTS

9. RESERVES AND DESIGNATIONS OF FUND BALANCE

Following is a summary of reserved and designated fund balances at June 30, 1990 (in thousands):

	General <u>Fund</u>	Special Revenue <u>Funds</u>	Debt Service <u>Funds</u>	Capital Projects <u>Funds</u>	Fiduciary <u>Funds</u>	<u>Total</u>
Reserved for:						
Encumbrances	\$ 10,125	11,658		64		21,847
Inventories	1,112					1,112
Debt service			4,874			4,874
Prepaid expenses and deposits	5,540	1,497		4,412		11,449
Advances to other funds	2,211	1,394				3,605
Employee retirement benefits	_____	_____	_____	_____	714,868	714,868
Total	\$ <u>18,988</u>	<u>14,549</u>	<u>4,874</u>	<u>4,476</u>	<u>714,868</u>	<u>757,755</u>
Designated for:						
Equipment replacement	\$ 4,544	1,832				6,376
Trial Court Funding Agreement	6,213					6,213
Authorized expenditures	<u>6,952</u>	_____	_____	_____	_____	<u>6,952</u>
Total	\$ <u>17,709</u>	<u>1,832</u>	_____	_____	_____	<u>19,541</u>

10. ADJUSTMENTS TO FUND BALANCES

The Knightsen Service Area in the special revenue funds had a \$43,000 fund balance adjustment resulting from reclassifying a note from a current liability to long-term debt.

COUNTY OF CONTRA COSTA

NOTES TO COMBINED FINANCIAL STATEMENTS

11. DEFICIT FUND BALANCES

Deficit retained earnings of \$25,000 resulted from operations in the Employee Fitness Center enterprise fund. This deficit will be funded by increased user charges. Internal service funds Employee Dental and State Unemployment Insurance had operating deficits of \$441,000 and \$489,000 respectively. These deficits are expected to be funded by increased premiums.

The Public Liability Insurance internal service fund had a deficit balance of \$4,532,000, resulting from estimating claims liabilities to reflect the methodology used by the insurance industry. This fund will receive sufficient funding from investment earnings and from operating funds to cover disbursements during the years when they become payable.

12. CONTRIBUTED CAPITAL CHANGES

The contributed capital of the enterprise funds changed as follows (in thousands):

	<u>Airport</u>	<u>Hospital</u>	<u>Health Maintenance Organization</u>	<u>Total</u>
Balance as of July 1, 1989	\$ 8,132	7,700	82	15,914
Federal and state construction grants	677			677
Transfer of fixed assets from General Fund	—	<u>150</u>	<u>8</u>	<u>158</u>
Balance as of June 30, 1990	\$ <u>8,809</u>	<u>7,850</u>	<u>90</u>	16,749

COUNTY OF CONTRA COSTA

NOTES TO COMBINED FINANCIAL STATEMENTS

13. SEGMENT INFORMATION FOR ENTERPRISE FUNDS

Financial data for the enterprise funds for the year ended June 30, 1990 are as follows (in thousands):

	<u>Airport</u>	<u>Employee Fitness Center</u>	<u>County Hospital</u>	<u>Health Maintenance Organization</u>	<u>Total</u>
Operating revenues	\$ 1,432	11	68,968	24,178	94,589
Operating expenses (other than depreciation)	1,512	36	84,613	28,072	114,233
Depreciation and amortization	<u>153</u>	<u>—</u>	<u>1,457</u>	<u>28</u>	<u>1,638</u>
Operating loss	(233)	(25)	(17,102)	(3,922)	(21,282)
Non-operating revenues, net			(365)		(365)
Operating transfers in	<u>—</u>	<u>—</u>	<u>20,416</u>	<u>4,032</u>	<u>24,448</u>
Net income (loss)	\$ <u>(233)</u>	<u>(25)</u>	<u>2,949</u>	<u>110</u>	<u>2,801</u>
Fixed assets:					
Additions	\$ 754	82	2,833	5	3,674
Deletions	2		635	18	655
Net working capital	(818)	(25)	4,724	76	3,957
Total assets	10,430	101	37,645	4,217	52,393
Capital lease obligations		82	3,517	51	3,650
Total equity	8,918	(25)	13,390	200	22,483

The County pays a subsidy to the Hospital and Health Maintenance Organization Enterprise Funds to provide resources for operating costs which are in excess of operating revenues. Subsidies for the last three years are as follows (in thousands):

<u>Year Ended June 30,</u>	<u>Total Subsidy</u>
1988	\$ 21,323
1989	21,920
1990	24,448

COUNTY OF CONTRA COSTA

NOTES TO COMBINED FINANCIAL STATEMENTS

14. DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseen emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the County (without being restricted to the provisions of benefits under the plan), subject only to the claims of the County's general creditors. Participants' rights under the plan are equal to those of general creditors of the County in an amount equal to the fair market value of the deferred account for each participant.

It is the opinion of the County's legal counsel that the County has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. County management believes that it is unlikely that the County will use the assets to satisfy the claims of general creditors in the future.

As of June 30, 1990, the assets of the plan, recorded in an agency fund at their fair market value, amounted to \$31,113,744.

15. MORTGAGE REVENUE BONDS

Home mortgage revenue bonds have been issued to provide mortgage loans secured by first trust deeds on newly constructed and existing residences. The program provides low interest rate mortgage loans to persons unable to qualify for conventional mortgages at market rates. The original issue amounts for the program have been as follows:

<u>Year</u>	<u>Original Issue</u>
1982	\$ 62,400,000
1983	37,100,000
1984	57,562,609
1985	58,999,782
1987	35,920,000
1988	72,000,000
1989	44,960,000

COUNTY OF CONTRA COSTA

NOTES TO COMBINED FINANCIAL STATEMENTS

The bonds do not constitute an indebtedness of the County. The bonds are payable solely from payments made on and secured by a pledge of the acquired mortgage loans and certain funds and other monies held for the benefit of the bondholders pursuant to the bond indentures. These bonds are not payable from any revenues or assets of the County, and neither the full faith and credit nor the taxing authority of the County, the State, or any political subdivision thereof is obligated to the payment of the principal or interest on the bonds. Accordingly, no liability has been recorded in the general long-term debt account group.

16. COMMITMENTS AND CONTINGENCIES**A. Insurance**

The County is entirely self-insured for claims relating to public liability (excluding the airport, which is insured), automobile accidents, medical malpractice, workers' compensation and unemployment. In addition, the County is self-insured for costs of its employees' dental program, its management employees' long-term disability program, and for a medical plan which is offered to employees as an alternative to third party medical coverage. Internal service funds are used to account for the County's self-insurance activities. It is the County's policy to provide in each fiscal year, by charges to affected operating funds, amounts sufficient to cover the estimated charges for self-insured claims. Charges to operating funds are recorded as expenditures of such funds and revenues of the internal service funds. Accruals and payments of claims are recorded in the internal service funds. Claims incurred but not reported have been accrued.

B. Grants

The County participates in a number of Federal and State grant programs subject to financial and compliance audit by the grantors or their representatives. Audits of certain grant programs including the year ended June 30, 1990 have not yet been conducted. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time. The County believes that such disallowances, if any, would not have a material effect on the combined statements.

COUNTY OF CONTRA COSTA

NOTES TO COMBINED FINANCIAL STATEMENTS

C. Health Insurance

Health care benefits for active and retired employees are financed by the beneficiaries and by the County. The County's contribution during 1989–90 for active employees was \$17,524,516 and for retired employees \$4,921,493. The County's liability for health care benefits is limited to its annual contribution.

Employees are eligible to join the Contra Costa Health Plan, the Health Maintenance Organization operated by the County Medical Services Department. The County subvents all but a penny of the total premium. As of June 30, 1990, there were 1,231 active and 101 retired employees in this plan.

17. EMPLOYEE RETIREMENT SYSTEM**A. Plan Description and Provisions**

The Contra Costa County Employees' Retirement System is a cost-sharing multiple-employer defined benefit pension plan governed by the County Employees' Retirement Law of 1937, as amended. The plan covers substantially all of the employees of the County and fourteen other member agencies. The total membership of 11,303 is divided among general and safety members, and retired members as follows:

Retirees and beneficiaries currently receiving benefits	3,654
Terminated employees entitled to benefits but not yet receiving them	436
Active members with vested benefits	4,055
Active members without vested benefits	<u>3,158</u>
Total membership	<u>11,303</u>

The plan provides for retirement, disability, death, and survivor benefits. Annual cost-of-living (C.O.L.) adjustments to retirement allowances can be granted by the Retirement Board as provided by State statutes. Service retirements are based on age, length of service and final average salary. Subject to vested status, employees can withdraw contributions plus interest credited or leave them as a deferred retirement when they terminate or transfer to a reciprocal retirement system. Specific provisions are as follows:

COUNTY OF CONTRA COSTA

NOTES TO COMBINED FINANCIAL STATEMENTS

General Membership

This membership is divided into two tiers. Tier II includes all employees who became members after August 1, 1980, and those Tier I members who elected to transfer to Tier II. Tier II members contribute less and receive lower benefits than the Tier I members. All members may elect service retirement at age 50 with 10 years of service or with 30 years of service regardless of age. Disability retirement may be granted as service-connected with no years of employment required, or, for members prior to August 1, 1980, non-service-connected with five years of service credit required. The definition of disability is stricter for Tier II than for Tier I. The retirement benefit is based on a one year (three for Tier II) final average salary.

Safety Membership

This membership covers all members who are in active law enforcement, active fire suppression work or certain other "safety" classifications as designated by the Retirement Board. Members may elect service retirement at age 50 with 10 years of service, or with 20 years of service regardless of age. Disability retirements may be granted as service-connected with no years of employment required or non-service-connected with five years of service credit required. The retirement benefit is based on a one year final average salary.

B. Funding Status and Progress

The amount shown below as "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and any step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure is intended to help users assess the funding status of the system on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among employers. The measure is the ratio of assets available to pay benefits to the actuarial present value of credited projected benefits and is independent of the funding method used to determine contributions to the system.

The pension benefit obligation was computed as part of an actuarial evaluation performed as of December 31, 1989. Significant actuarial assumptions used in the valuation include (a) a rate of return on the investment of present and future assets of 8.25 percent per year, (b) projected salary increases of 5.5 percent per year compounded annually, attributable to inflation, (c) additional projected salary increases of 1 percent per year, attributable to longevity and merit, and (d) post-retirement benefit increases of 3 percent for Tier I and Safety and 4 percent for Tier II, attributable to inflation as

COUNTY OF CONTRA COSTA

NOTES TO COMBINED FINANCIAL STATEMENTS

measured by the Consumer Price Index. The 1983 Group Annuity Mortality tables are used as part of the assumptions for actuarial valuation for service retirements, and the 1981 Disability Mortality table for valuation for disability retirements. Total unfunded pension benefit obligation applicable to the system's employees was \$303.2 million at December 31, 1989, as follows (in millions):

Pension benefit obligation:

Retirees and beneficiaries currently receiving benefits and terminated employees not yet receiving benefits	\$ 453.1
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Current employees:

Accumulated employee contributions including allocated investment income	125.0
Employer-financed vested	377.9
Employer-financed nonvested	37.7
Other reserves (post-retirement death benefit and C.O.L. supplement)	<u>1.5</u>

Total pension benefit obligation	995.2
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Net assets available for benefits at cost (market value is \$774 million)	<u>692.0</u>
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Unfunded pension benefit obligation	<u>303.2</u>
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C. Contributions Required and Contributions Made

New contribution rates based on the actuarial study of January 1, 1989, became effective July 1, 1989. The employer rates were calculated on the alternate funding method permitted by Section 31453.5 of the Government Code. The "entry age normal funding" method is used to calculate the rate required to provide all the benefits promised to a new member. Unfunded costs resulting from this calculation are amortized over 21.5 years from the January 1, 1989 valuation date. The significant actuarial assumptions used to compute the actuarially determined contribution requirements are the same as those used to compute the pension benefit obligation as described in "Funding Status and Progress".

Total payroll for all employers participating in the plan was \$256.6 million. The total payroll for the County was \$238.8 million, of which \$211.4 million was for County employees covered by the plan.

COUNTY OF CONTRA COSTA

NOTES TO COMBINED FINANCIAL STATEMENTS

Contributions for all participating agencies, totaling \$43,550,547 for 1989, were made in accordance with actuarially determined contribution requirements determined through actuarial valuations performed at January 1, 1989 and January 1, 1988, and adopted by the Retirement Board. The County's contribution of \$31,316,686 and the employees' contribution of \$7,722,781 were 14.8% and 3.7% respectively of the \$211.4 million covered payroll. The County's contribution was 89.7% of the \$34,916,060 total contributions of all participating employers. These contributions consisted of normal costs (8.5 percent of current covered payroll) and amortization of the unfunded actuarial accrued liability (8.75 percent of current covered payroll).

The 1937 act statutes require employees to pay 50% of the basic retirement benefit (Tier II – 40% of Tier I rate) and 50% of future C.O.L. costs, with employers making up the balance of the basic and C.O.L. contributions needed. Pursuant to agreements reached during salary negotiations, the County generally pays 50% of employees' basic contributions. This amounted to \$5,547,186 in 1989.

D. Historical Trends

Ten-year historical trend information designed to provide information about the system's progress made in accumulating sufficient assets to pay benefits when due is presented as statistical information.

18. DEFEASANCE OF DEBT

In prior years, the Public Facilities Corporation defeased certain lease revenue bonds and certificates of participation by placing the proceeds of the refunding obligations in an irrevocable trust to provide for all future debt service payments on the old obligations. Accordingly, the trust account assets and the related liabilities of the defeased obligations are not reflected in the County's financial position. At June 30, 1990, the amount of outstanding obligations considered defeased was \$78,930,000.

19. SUBSEQUENT EVENTS**1990–91 Tax and Revenue Anticipation Notes**

On July 2, 1990, the County issued short-term tax and revenue anticipation notes of \$65,000,000. The notes bear interest at 6.25% and will mature August 2, 1991.

GENERAL FUND

Accounts for the legally authorized activities of the County not provided for in other restricted funds. General Fund revenues are derived from such sources as taxes, licenses and permits, fines, forfeitures and penalties, use of money and property, aid from other governmental agencies, charges for current services, and other revenue. General Fund expenditures and encumbrances are classified by the functions of general government, public protection, public ways and facilities, health and sanitation, public assistance, education, and recreational and cultural services. Appropriations are made from the fund annually. The fund will continue to exist indefinitely.

COUNTY OF CONTRA COSTA
GENERAL FUND BALANCE SHEET
 JUNE 30, 1990
 (With comparative totals for June 30, 1989)
 (In Thousands)

Assets	1990	1989
Cash and investments	\$ 79,886	61,658
Accounts receivable and accrued revenues	39,067	30,339
Due from other funds	25,292	26,540
Inventories	1,112	1,190
Prepaid expenses and deposits	5,540	10,706
Advances to other funds	2,211	2,922
Total assets	\$ 153,108	133,355
Liabilities and Fund Equity		
Liabilities:		
Short term notes	57,000	45,000
Accounts payable and accrued liabilities	20,499	16,024
Due to other funds	5,994	10,100
Welfare program advances	4,989	6,071
Deferred revenue	4,343	4,263
Total liabilities	92,825	81,458
Fund Equity:		
Fund Balance:		
Reserved for:		
Encumbrances	10,125	6,802
Inventories	1,112	1,190
Prepaid expenses and deposits	5,540	10,706
Advances to other funds	2,211	2,922
Unreserved:		
Designated for authorized expenditures	13,165	6,491
Designated for equipment replacement	4,544	3,589
Undesignated	23,586	20,197
Total fund equity	60,283	51,897
Total liabilities and fund equity	\$ 153,108	133,355

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL – BUDGETARY BASIS

YEAR ENDED JUNE 30, 1990

(With comparative totals for June 30, 1989)

(In Thousands)

		1989-90		Variance	1988-89
		Budget	Actual	Favorable (Unfavorable)	Actual
Revenues:					
Taxes	\$	140,874	141,830	956	131,235
Licenses, permits and franchises		7,823	7,271	(552)	6,979
Fines, forfeitures and penalties		5,226	4,525	(701)	4,332
Use of money and property		12,183	16,242	4,059	12,717
Aid from other governmental agencies		260,897	261,611	714	222,417
Charges for current services		77,114	69,274	(7,840)	58,943
Other revenues		3,119	2,455	(664)	2,608
Total revenues		507,236	503,208	(4,028)	439,231
Expenditures:					
Current:					
General government		73,186	58,592	14,594	52,112
Public protection		143,478	137,486	5,992	122,132
Health and sanitation		60,752	59,528	1,224	52,654
Public assistance		205,306	201,808	3,498	171,896
Education		109	108	1	107
Public ways and facilities		12,063	8,355	3,708	7,586
Interest		4,097	3,943	154	2,691
Capital outlay			15,251	(15,251)	13,779
Total expenditures		498,991	485,071	13,920	422,957
Excess of revenues over expenditures		8,245	18,137	9,892	16,274
Other financing sources (uses):					
Operating transfers in		194	194		
Operating transfers out		(25,196)	(25,196)		(31,407)
Capital lease financing			15,251	15,251	13,779
Total other financing sources (uses)		(25,002)	(9,751)	15,251	(17,628)
Excess (deficiency) of revenues and other sources over (under) expenditures and other		(16,757)	8,386	25,143	(1,354)
Fund balances at beginning of year		51,897	51,897		52,617
Adjustment to fund balance					634
Fund balances at end of year	\$	35,140	60,283	25,143	51,897

COUNTY OF CONTRA COSTA
GENERAL FUND
SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET --
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1990
 (With comparative totals for June 30, 1989)
 (In Thousands)

	1989-90		Variance-	1988-89
	Budget	Actual	Favorable (Unfavorable)	Actual
GENERAL GOVERNMENT				
Board of Supervisors				
Salaries and Benefits	\$ 961	959	2	790
Services and Supplies	650	596	54	588
Other Charges	10	3	7	2
Fixed Assets	7	7		41
Expenditure Transfers	(8)	(8)		(13)
Total	1,620	1,557	63	1,408
Clerk of the Board				
Salaries and Benefits	327	325	2	309
Services and Supplies	24	17	7	24
Other Charges	3	2	1	3
Fixed Assets	30	4	26	
Total	384	348	36	336
Administrator				
Salaries and Benefits	2,775	2,728	47	2,568
Services and Supplies	895	844	51	679
Other Charges	8		8	
Fixed Assets	125	99	26	28
Expenditure Transfers	(240)	(245)	5	(285)
Total	3,563	3,426	137	2,990
Auditor-Controller				
Salaries and Benefits	3,369	3,362	7	3,079
Services and Supplies	1,784	1,389	395	1,232
Other Charges	6		6	1
Fixed Assets	73	34	39	6
Expenditure Transfers	(571)	(575)	4	(465)
Total	4,661	4,210	451	3,853

COUNTY OF CONTRA COSTA
GENERAL FUND
SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET –
BUDGETARY BASIS

YEAR ENDED JUNE 30, 1990

(With comparative totals for June 30, 1989)

(In Thousands)

	1989-90		Variance- Favorable (Unfavorable)	1988-89 Actual
	Budget	Actual		
Treasurer-Tax Collector				
Salaries and Benefits	1,291	1,281	10	1,148
Services and Supplies	744	603	141	621
Other Charges	90		90	
Fixed Assets	49	47	2	6
Expenditure Transfers	(21)	(21)		(19)
Total	2,153	1,910	243	1,756
Assessor				
Salaries and Benefits	6,675	6,524	151	6,015
Services and Supplies	1,267	1,114	153	1,074
Other Charges	5	3	2	3
Fixed Assets	61	57	4	14
Expenditure Transfers	(24)	(24)		(22)
Total	7,984	7,674	310	7,084
Purchasing				
Salaries and Benefits	329	326	3	303
Services and Supplies	201	163	38	243
Other Charges	4	4		
Fixed Assets	26	25	1	26
Expenditure Transfers	(6)	(8)	2	(7)
Total	554	510	44	565
Management Information Systems				
Services and Supplies	206	135	71	137
Fixed Assets	507	57	450	545
Total	713	192	521	682

Continued

COUNTY OF CONTRA COSTA
GENERAL FUND
SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET -
BUDGETARY BASIS

YEAR ENDED JUNE 30, 1990

(With comparative totals for June 30, 1989)

(In Thousands)

	1989-90		Variance-	1988-89
	Budget	Actual	Favorable (Unfavorable)	Actual
Revenue Collections				
Salaries and Benefits	669	667	2	558
Services and Supplies	291	251	40	162
Other Charges	23	23		55
Fixed Assets	26	20	6	1
Expenditure Transfers	(112)	(112)		(15)
Total	897	849	48	761
County Counsel				
Salaries and Benefits	1,850	1,834	16	1,602
Services and Supplies	148	126	22	133
Fixed Assets				32
Expenditure Transfers	(241)	(248)	7	(188)
Total	1,757	1,712	45	1,579
Personnel				
Salaries and Benefits	2,351	2,294	57	2,150
Services and Supplies	2,522	2,156	366	1,914
Fixed Assets	12		12	20
Expenditure Transfers	(353)	(378)	25	(314)
Total	4,532	4,072	460	3,770
Personnel Merit Board				
Salaries and Benefits	53	52	1	72
Services and Supplies	57	30	27	31
Expenditure Transfers		(2)	2	(2)
Total	110	80	30	101

COUNTY OF CONTRA COSTA
GENERAL FUND
SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET -
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1990
 (With comparative totals for June 30, 1989)
 (In Thousands)

	1989-90			
	<u>Budget</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)	1988-89 <u>Actual</u>
Elections				
Salaries and Benefits	913	864	49	853
Services and Supplies	1,799	1,678	121	1,403
Fixed Assets	10	9	1	
Expenditure Transfers	(50)	(62)	12	(50)
Total	2,672	2,489	183	2,206
Telephone Exchange				
Salaries and Benefits	1,213	1,189	24	1,112
Services and Supplies	2,443	2,391	52	1,579
Other Charges	144	143	1	143
Fixed Assets	36	20	16	175
Expenditure Transfers	(3,026)	(3,043)	17	(2,249)
Total	810	700	110	760
Equipment Garages				
Salaries and Benefits				1,178
Services and Supplies				269
Other Charges				2
Fixed Assets				1
Expenditure Transfers				(1,500)
Total				(50)
Fleet Services				
Salaries and Benefits	1,240	1,236	4	
Services and Supplies	3,814	3,756	58	3,359
Other Charges	870	140	730	134
Fixed Assets	812	603	209	942
Expenditure Transfers	(5,905)	(6,022)	117	(4,084)
Total	831	(287)	1,118	351

Continued

COUNTY OF CONTRA COSTA
GENERAL FUND
SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET -
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1990
 (With comparative totals for June 30, 1989)
 (In Thousands)

	1989-90		Variance- Favorable (Unfavorable)	1988-89 Actual
	Budget	Actual		
Building Occupancy Cost				
Services and Supplies	12,151	11,497	654	10,189
Other Charges	16	15	1	10
Expenditure Transfers	(66)	(75)	9	(68)
Total	12,101	11,437	664	10,131
Building Maintenance				
Salaries and Benefits	7,831	7,701	130	6,871
Services and Supplies	12,532	12,004	528	11,325
Other Charges	5,974	5,865	109	4,443
Fixed Assets	40	37	3	71
Expenditure Transfers	(22,794)	(23,140)	346	(19,921)
Total	3,583	2,467	1,116	2,789
Plant Acquisition				
Fixed Assets	13,777	6,624	7,153	3,993
Economic Development				
Services and Supplies	60	60		65
Employee Benefits				
Salaries and Benefits	4,713	3,396	1,317	2,914
Services and Supplies	50	14	36	7
Total	4,763	3,410	1,353	2,921
Data Processing				
Salaries and Benefits	4,512	4,447	65	4,172
Services and Supplies	2,137	1,904	233	1,592
Other Charges	595	583	12	511
Fixed Assets	129	108	21	10
Expenditure Transfers	(6,841)	(6,913)	72	(6,131)
Total	532	129	403	154

COUNTY OF CONTRA COSTA
GENERAL FUND
SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET –
BUDGETARY BASIS

YEAR ENDED JUNE 30, 1990

(With comparative totals for June 30, 1989)

(In Thousands)

	1989-90			
	Budget	Actual	Variance- Favorable (Unfavorable)	1988-89 Actual
Central Service/Microfilm				
Salaries and Benefits	670	662	8	629
Services and Supplies	578	524	54	544
Other Charges	93	92	1	42
Fixed Assets	26	26		6
Expenditure Transfers	(966)	(977)	11	(965)
Total	401	327	74	256
General Services Admin				
Salaries and Benefits	796	782	14	626
Services and Supplies	132	119	13	107
Other Charges	2	2		4
Fixed Assets	5	5		8
Expenditure Transfers	(900)	(904)	4	(733)
Total	35	4	31	12
Insurance				
Services and Supplies	4,426	4,425	1	3,639
Other Charges	267	267		
Total	4,693	4,692	1	3,639
Total General Government				
Salaries and Benefits	42,538	40,629	1,909	36,949
Services and Supplies	48,911	45,796	3,115	40,916
Other Charges	8,110	7,142	968	5,353
Fixed Assets	15,751	7,782	7,969	5,925
Expenditure Transfers	(42,124)	(42,757)	633	(37,031)
Total	73,186	58,592	14,594	52,112

Continued

COUNTY OF CONTRA COSTA
 GENERAL FUND
 SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET -
 BUDGETARY BASIS
 YEAR ENDED JUNE 30, 1990
 (With comparative totals for June 30, 1989)
 (In Thousands)

	1989-90		Variance-	1988-89
	Budget	Actual	Favorable (Unfavorable)	Actual
PUBLIC PROTECTION				
Superior Courts				
Salaries and Benefits	3,425	3,422	3	2,595
Services and Supplies	2,102	2,037	65	1,527
Other Charges	6	5	1	20
Fixed Assets	49	47	2	19
Expenditure Transfers	(19)	(27)	8	(9)
Total	5,563	5,484	79	4,152
Municipal Courts				
Salaries and Benefits	9,465	9,162	303	7,848
Services and Supplies	2,613	2,514	99	2,242
Other Charges	78	73	5	69
Fixed Assets	42	34	8	130
Expenditure Transfers	(1)	(2)	1	(3)
Total	12,197	11,781	416	10,286
Law and Justice Systems				
Salaries and Benefits	105	100	5	120
Services and Supplies	1,021	51	970	12
Fixed Assets	40	34	6	17
Expenditure Transfers	(50)	(50)		(50)
Total	1,116	135	981	99

COUNTY OF CONTRA COSTA
GENERAL FUND
SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET -
BUDGETARY BASIS

YEAR ENDED JUNE 30, 1990

(With comparative totals for June 30, 1989)

(In Thousands)

	1989-90		Variance-	1988-89
	Budget	Actual	Favorable (Unfavorable)	Actual
Grand Jury				
Services and Supplies	98	95	3	108
Fixed Assets				3
Total	98	95	3	111
County Clerk				
Salaries and Benefits	3,300	3,165	135	2,617
Services and Supplies	627	596	31	464
Other Charges	4	2	2	5
Fixed Assets	16	11	5	3
Expenditure Transfers	1	(1)	2	(2)
Total	3,948	3,773	175	3,087
District Attorney				
Salaries and Benefits	9,179	8,723	456	7,600
Services and Supplies	1,507	1,330	177	1,194
Other Charges	83	36	47	43
Fixed Assets	144	107	37	55
Expenditure Transfers	(77)	(111)	34	(82)
Total	10,836	10,085	751	8,810
Public Defender				
Salaries and Benefits	5,573	5,397	176	4,648
Services and Supplies	561	466	95	473
Other Charges	6	3	3	24
Fixed Assets	13	7	6	2
Total	6,153	5,873	280	5,147

Continued

COUNTY OF CONTRA COSTA
GENERAL FUND
SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET --
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1990
 (With comparative totals for June 30, 1989)
 (In Thousands)

	1989-90		Variance- Favorable (Unfavorable)	1988-89 Actual
	Budget	Actual		
District Attorney Family Support				
Salaries and Benefits	4,950	4,734	216	3,968
Services and Supplies	1,334	1,292	42	833
Other Charges	7	7		3
Fixed Assets	50	40	10	10
Expenditure Transfers	(596)	(600)	4	(507)
Total	5,745	5,473	272	4,307
Conflict Defense Services				
Services and Supplies	2,542	2,523	19	2,024
Sheriff				
Salaries and Benefits	27,667	27,667		24,886
Services and Supplies	3,915	3,568	347	3,352
Other Charges	348	340	8	173
Fixed Assets	489	119	370	86
Expenditure Transfers	(217)	(217)		(81)
Total	32,202	31,477	725	28,416
Delta Regional Communications Center				
Salaries and Benefits	1,094	1,094		824
Services and Supplies	297	230	67	192
Other Charges	23	23		92
Fixed Assets				3
Total	1,414	1,347	67	1,111

COUNTY OF CONTRA COSTA
GENERAL FUND
SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET –
BUDGETARY BASIS

YEAR ENDED JUNE 30, 1990

(With comparative totals for June 30, 1989)

(In Thousands)

	1989-90		Variance-	1988-89
	Budget	Actual	Favorable (Unfavorable)	Actual
Jail				
Salaries and Benefits	15,995	15,963	32	14,256
Services and Supplies	4,038	3,898	140	3,206
Other Charges	8	8		12
Fixed Assets	87	49	38	67
Expenditure Transfers				(2)
Total	20,128	19,918	210	17,539
Jail – Health Services				
Salaries and Benefits	2,306	2,302	4	2,129
Services and Supplies	1,169	1,148	21	876
Fixed Assets	9	3	6	2
Total	3,484	3,453	31	3,007
Probation				
Salaries and Benefits	17,266	17,104	162	16,606
Services and Supplies	2,471	2,378	93	2,451
Other Charges	349	328	21	264
Fixed Assets	16	13	3	
Expenditure Transfers	(55)	(55)		(109)
Total	20,047	19,768	279	19,212
Justice System Programs				
Services and Supplies	113	79	34	75
Other Charges	267	191	76	183
Total	380	270	110	258

Continued

COUNTY OF CONTRA COSTA
GENERAL FUND
SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET –
BUDGETARY BASIS

YEAR ENDED JUNE 30, 1990

(With comparative totals for June 30, 1989)

(In Thousands)

	1989-90		Variance-	1988-89
	Budget	Actual	Favorable (Unfavorable)	Actual
Flood Control				
Services and Supplies	481	386	95	367
Agriculture				
Salaries and Benefits	1,355	1,352	3	1,293
Services and Supplies	103	91	12	84
Fixed Assets	15	11	4	8
Expenditure Transfers				(1)
Total	1,473	1,454	19	1,384
Building Inspection				
Salaries and Benefits	2,451	2,443	8	2,310
Services and Supplies	1,379	1,101	278	1,205
Other Charges				1
Fixed Assets	136	51	85	88
Expenditure Transfers	(15)	(24)	9	(52)
Total	3,951	3,571	380	3,552
Land Information System				
Salaries and Benefits	112	108	4	85
Services and Supplies	70	50	20	56
Fixed Assets	2	1	1	2
Expenditure Transfers	(172)	(175)	3	(140)
Total	12	(16)	28	3

COUNTY OF CONTRA COSTA
GENERAL FUND
SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET –
BUDGETARY BASIS

YEAR ENDED JUNE 30, 1990

(With comparative totals for June 30, 1989)

(In Thousands)

	1989-90		Variance-	1988-89
	Budget	Actual	Favorable (Unfavorable)	Actual
Recorder				
Salaries and Benefits	859	838	21	773
Services and Supplies	353	348	5	300
Other Charges	3	2	1	
Fixed Assets				1
Expenditure Transfers	(3)	(4)	1	(12)
Total	1,212	1,184	28	1,062
Local Agency Formation				
Services and Supplies	228	226	2	212
Community Development				
Salaries and Benefits	3,211	3,139	72	2,826
Services and Supplies	1,179	1,086	93	809
Other Charges	17	14	3	112
Fixed Assets	75	54	21	6
Expenditure Transfers	(802)	(811)	9	(705)
Total	3,680	3,482	198	3,048
Planning Projects				
Services and Supplies	2,093	1,588	505	1,067
Coroner				
Salaries and Benefits	571	569	2	506
Services and Supplies	343	312	31	243
Fixed Assets	16		16	
Total	930	881	49	749
Crossing Guards				
Services and Supplies	82	76	6	10

Continued

COUNTY OF CONTRA COSTA
GENERAL FUND
SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET –
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1990
(With comparative totals for June 30, 1989)
(In Thousands)

	1989-90		Variance-	1988-89
	Budget	Actual	Favorable (Unfavorable)	Actual
Emergency Services				
Salaries and Benefits	379	347	32	378
Services and Supplies	136	123	13	148
Other Charges				
Fixed Assets	8	7	1	
Total	523	477	46	526
Public Administrator				
Salaries and Benefits	118	115	3	105
Services and Supplies	7	6	1	7
Fixed Assets				3
Total	125	121	4	115
Animal Services				
Salaries and Benefits	2,316	2,154	162	2,052
Services and Supplies	439	416	23	411
Other Charges	30	29	1	
Fixed Assets	50	2	48	8
Total	2,835	2,601	234	2,471
Total Public Protection				
Salaries and Benefits	111,697	109,898	1,799	98,425
Services and Supplies	31,301	28,014	3,287	23,948
Other Charges	1,229	1,061	168	1,001
Fixed Assets	1,257	590	667	513
Expenditure Transfers	(2,006)	(2,077)	71	(1,755)
Total	143,478	137,486	5,992	122,132

COUNTY OF CONTRA COSTA
GENERAL FUND
SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET -
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1990

(With comparative totals for June 30, 1989)

(In Thousands)

	1989-90			1988-89
	Budget	Actual	Variance- Favorable (Unfavorable)	Actual
HEALTH AND SANITATION				
Public Health				
Salaries and Benefits	13,183	13,183		11,599
Services and Supplies	4,906	4,751	155	4,357
Other Charges	32	32		38
Fixed Assets	117	77	40	104
Expenditure Transfers	(1,797)	(1,809)	12	(1,744)
Total	16,441	16,234	207	14,354
Environmental Health				
Salaries and Benefits	2,160	2,154	6	1,826
Services and Supplies	1,174	1,127	47	830
Fixed Assets	43	37	6	22
Expenditure Transfers				(5)
Total	3,377	3,318	59	2,673
Toxic Waste Cleanup				
Services and Supplies	75	72	3	23
Childrens Services				
Salaries and Benefits	1,644	1,644		1,609
Services and Supplies	2,239	2,232	7	1,785
Other Charges	2	2		1
Expenditure Transfers				(2)
Total	3,885	3,878	7	3,393

Continued

COUNTY OF CONTRA COSTA
GENERAL FUND
SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET -
BUDGETARY BASIS

YEAR ENDED JUNE 30, 1990
(With comparative totals for June 30, 1989)
(In Thousands)

	1989-90		Variance- Favorable (Unfavorable)	1988-89 Actual
	Budget	Actual		
Mental Health				
Salaries and Benefits	10,922	10,913	9	10,314
Services and Supplies	23,989	23,298	691	20,356
Other Charges	4	4		7
Fixed Assets	215	56	159	68
Expenditure Transfers	(40)	(40)		(4)
Total	35,090	34,231	859	30,741
State Mental Health				
Other Charges	881	881		856
General Sewer Planning				
Services and Supplies	25	25		38
Fixed Assets	5		5	1
Expenditure Transfers				(8)
Total	30	25	5	31
Solid Waste Management				
Services and Supplies	973	889	84	583
Total Health and Sanitation				
Salaries and Benefits	27,909	27,894	15	25,348
Services and Supplies	33,381	32,394	987	27,972
Other Charges	919	919		902
Fixed Assets	380	170	210	195
Expenditure Transfers	(1,837)	(1,849)	12	(1,763)
Total	60,752	59,528	1,224	52,654

COUNTY OF CONTRA COSTA
GENERAL FUND
SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET –
BUDGETARY BASIS

YEAR ENDED JUNE 30, 1990

(With comparative totals for June 30, 1989)

(In Thousands)

	1989-90		Variance-	1988-89
	Budget	Actual	Favorable (Unfavorable)	Actual
PUBLIC ASSISTANCE				
Social Service				
Salaries and Benefits	39,917	39,825	92	34,709
Services and Supplies	16,427	15,538	889	13,042
Other Charges	135,183	134,596	587	116,709
Fixed Assets	528	206	322	162
Expenditure Transfers	(3)	(24)	21	(2)
Total	192,052	190,141	1,911	164,620
Veterans Resource Center				
Salaries and Benefits	255	254	1	232
Services and Supplies	19	17	2	25
Total	274	271	3	257
Private Industry Council				
Salaries and Benefits	641	627	14	598
Services and Supplies	4,299	4,021	278	3,426
Other Charges	70	55	15	49
Fixed Assets	23	16	7	14
Expenditure Transfers	(214)	(215)	1	(155)
Total	4,819	4,504	315	3,932
Community Services				
Salaries and Benefits	1,095	1,028	67	1,307
Services and Supplies	3,550	3,238	312	1,218
Fixed Assets	104	40	64	22
Expenditure Transfers	(13)	(29)	16	(27)
Total	4,736	4,277	459	2,520

Continued

COUNTY OF CONTRA COSTA
GENERAL FUND
SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET -
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1990
 (With comparative totals for June 30, 1989)
 (In Thousands)

	1989-90		Variance- Favorable (Unfavorable)	1988-89 Actual
	Budget	Actual		
Community Development				
Services and Supplies	3,168	2,378	790	304
Fixed Assets	15		15	1
Total	3,183	2,378	805	305
Housing Rehabilitation				
Salaries and Benefits	206	205	1	198
Services and Supplies	36	32	4	64
Total	242	237	5	262
Total Public Assistance				
Salaries and Benefits	42,114	41,939	175	37,044
Services and Supplies	27,499	25,224	2,275	18,079
Other Charges	135,253	134,651	602	116,758
Fixed Assets	670	262	408	199
Expenditure Transfers	(230)	(268)	38	(184)
Total	205,306	201,808	3,498	171,896
EDUCATION				
Cooperative Extension Service				
Salaries and Benefits	91	90	1	87
Services and Supplies	18	18		18
Fixed assets				2
Total	109	108	1	107
Total Education				
Salaries and Benefits	91	90	1	87
Services and Supplies	18	18		18
Fixed assets				2
Total	109	108	1	107

COUNTY OF CONTRA COSTA
GENERAL FUND
SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET -
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1990
 (With comparative totals for June 30, 1989)
 (In Thousands)

	1989-90		Variance-	1988-89
	Budget	Actual	Favorable (Unfavorable)	Actual
PUBLIC WAYS AND FACILITIES				
Public Works				
Salaries and Benefits	13,225	12,213	1,012	11,134
Services and Supplies	3,303	3,149	154	2,530
Other Charges	65	35	30	74
Fixed Assets	592	427	165	379
Expenditure Transfers	(9,964)	(10,547)	583	(8,130)
Total	7,221	5,277	1,944	5,987
Road Construction				
Services and Supplies	3,260	2,001	1,259	879
Other charges	800	564	236	14
Total	4,060	2,565	1,495	893
Road Maintenance				
Services and Supplies	772	513	259	705
Other Charges	10		10	1
Total	782	513	269	706
Total Public Ways and Facilities				
Salaries and Benefits	13,225	12,213	1,012	11,134
Services and Supplies	7,335	5,663	1,672	4,114
Other Charges	875	599	276	89
Fixed Assets	592	427	165	379
Expenditure Transfers	(9,964)	(10,547)	583	(8,130)
Total	12,063	8,355	3,708	7,586

Continued

COUNTY OF CONTRA COSTA
 GENERAL FUND
 SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET –
 BUDGETARY BASIS
 YEAR ENDED JUNE 30, 1990
 (With comparative totals for June 30, 1989)
 (In Thousands)

	1989-90		Variance-	1988-89
	Budget	Actual	Favorable (Unfavorable)	Actual
INTEREST				
Services and Supplies	160	31	129	118
Other Charges	3,937	3,912	25	2,573
Total	4,097	3,943	154	2,691
CAPITAL OUTLAY				
Fixed Assets		15,251	(15,251)	13,779
GRAND TOTAL				
Salaries and Benefits	237,574	232,663	4,911	208,987
Services and Supplies	148,605	137,140	11,465	115,165
Other Charges	150,323	148,284	2,039	126,676
Fixed Assets	18,650	24,482	(5,832)	20,992
Expenditure Transfers	(56,161)	(57,498)	1,337	(48,863)
Total	\$ 498,991	485,071	13,920	422,957

SPECIAL REVENUE FUNDS

ROAD FUND

This fund was established to provide for maintenance and construction of roadways. Revenues consist primarily of the County's share of State highway user taxes and are supplemented by federal funds and vehicle code fines.

LIBRARY FUND

This fund was established to provide library services for all areas of the County except the City of Richmond. Property taxes provide most of the fund's revenues.

FIRE PROTECTION FUNDS

These special district funds provide fire protection services to both cities and unincorporated areas in the County. They are financed primarily by property taxes.

HEALTH AND SANITATION FUNDS

These funds provide a variety of health and sanitation services. They are financed by State grants, the County's share of the tobacco tax, and user fees.

SERVICE AREA FUNDS

These special district funds provide services such as lighting, park, or street maintenance to specific areas in the County. They are financed by property taxes and user charges.

FLOOD CONTROL FUNDS

These special district funds provide services to control flood and storm waters. Revenues are primarily received from property taxes and federal grants.

LAW ENFORCEMENT FUNDS

These funds provide for a variety of law enforcement services financed by property taxes, narcotics seizures, and court fines and fees.

COURTS AND CRIMINAL JUSTICE FUNDS

These funds are used for the improvement of court house and criminal justice facilities and related automated information systems. Revenues are derived from court fines and fees.

RECORDER/CLERK MODERNIZATION FUNDS

These funds provide for automation of civil and small claims functions of the municipal courts and for micrographics and modernization of the Recorder's Office. Revenues are from filing and recording fees.

OTHER SPECIAL REVENUE FUNDS

Account for the activities of several non-grant special revenue funds whose combined revenues are less than one percent of total special revenue funds. They include Fish and Game, Survey Monuments, Victim Assistance, Sans Crainte Drainage, and County Water district.

COUNTY OF CONTRA COSTA
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

JUNE 30, 1990

(With comparative totals for June 30, 1989)

(In Thousands)

	<u>Road</u>	<u>Library</u>	<u>Fire Protection</u>	<u>Health And Sanitation</u>	<u>Service Areas</u>
Assets					
Cash and investments	\$ 3,960	1,761	14,350	3,109	4,470
Accounts receivable and accrued revenue	1,276	245	434	2,976	191
Due from other funds	1,406	12	2,096	337	5,009
Prepaid expenses and deposits	277				
Advances to other funds					1,137
	<u>6,919</u>	<u>2,018</u>	<u>16,880</u>	<u>6,422</u>	<u>10,807</u>
Liabilities and Fund Equity					
Liabilities:					
Accounts payable and accrued liabilities	673	629	3,943	908	151
Due to other funds	1,776	139	707	2,806	106
Advances from other funds					
	<u>2,449</u>	<u>768</u>	<u>4,650</u>	<u>3,714</u>	<u>257</u>
Fund Equity:					
Fund Balance:					
Reserved for:					
Encumbrances	607	250	6,595	807	330
Prepaid expenses and deposits	277				
Advances to other funds					1,137
Unreserved:					
Designated for equipment replacement	1,702	36			
Undesignated	1,884	964	5,635	1,901	9,083
	<u>4,470</u>	<u>1,250</u>	<u>12,230</u>	<u>2,708</u>	<u>10,550</u>
Total fund equity	<u>4,470</u>	<u>1,250</u>	<u>12,230</u>	<u>2,708</u>	<u>10,550</u>
Total liabilities and fund equity	\$ <u>6,919</u>	<u>2,018</u>	<u>16,880</u>	<u>6,422</u>	<u>10,807</u>

<u>Flood Control</u>	<u>Law Enforcement</u>	<u>Courts & Criminal Justice</u>	<u>Recorder/ Clerk Modernization</u>	<u>Other Special Revenue</u>	<u>Totals</u>	
					<u>1990</u>	<u>1989</u>
4,014	2,970		1312	899	36,845	34,259
2,507	15	3,090	6		10,740	4,340
8,286	48	678	2	57	17,931	12,323
1,220					1,497	1,536
214				43	1,394	1,753
<u>16,241</u>	<u>3,033</u>	<u>3,768</u>	<u>1,320</u>	<u>999</u>	<u>68,407</u>	<u>54,211</u>
461	133	1,337	20	27	8,282	5,872
8,623	136	382	1	17	14,693	11,056
						2
<u>9,084</u>	<u>269</u>	<u>1,719</u>	<u>21</u>	<u>44</u>	<u>22,975</u>	<u>16,930</u>
722	134	2,049	96	68	11,658	10,011
1,220					1,497	1,536
214				43	1,394	1,753
94					1,832	1,781
4,907	2,630		1,203	844	29,051	22,200
<u>7,157</u>	<u>2,764</u>	<u>2,049</u>	<u>1,299</u>	<u>955</u>	<u>45,432</u>	<u>37,281</u>
<u>16,241</u>	<u>3,033</u>	<u>3,768</u>	<u>1,320</u>	<u>999</u>	<u>68,407</u>	<u>54,211</u>

COUNTY OF CONTRA COSTA
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 1990
(With comparative totals for June 30, 1989)
(In Thousands)

	<u>Road</u>	<u>Library</u>	<u>Fire Protection</u>	<u>Health And Sanitation</u>	<u>Service Areas</u>
Revenues:					
Taxes	\$	8,802	41,729	28	1,968
Licenses, permits and franchises			115		14
Fines, forfeitures and penalties	480			1,075	
Use of money and property	493	30	60	191	195
Aid from other governmental agencies	10,874	846	1,534	6,517	99
Charges for current services	2,814	234	1,370	1,658	1,061
Other revenue	352	88	133		5,100
	<u>15,013</u>	<u>10,000</u>	<u>44,941</u>	<u>9,469</u>	<u>8,437</u>
Expenditures:					
Current:					
General government		15			
Public protection			44,241		1,428
Health and sanitation				8,366	
Public assistance					
Education		9,504			65
Public ways and facilities	15,292				434
Recreation and culture					68
	<u>15,292</u>	<u>9,519</u>	<u>44,241</u>	<u>8,366</u>	<u>1,995</u>
Revenues over (under) expenditures	(279)	481	700	1,103	6,442
Other financing sources (uses):					
Operating transfers in			5		1,925
Operating transfers out	(101)			(1,326)	
Revenues over (under) expenditures and other financing sources (uses)	(380)	481	705	(223)	8,367
Fund balances beginning of year	4,850	769	11,525	2,931	2,140
Adjustment to fund balance					43
Fund balances at end of year	\$ <u>4,470</u>	<u>1,250</u>	<u>12,230</u>	<u>2,708</u>	<u>10,550</u>

Flood Control	Law Enforcement	Courts & Criminal Justice	Recorder/ Clerk Modernization	Other Special Revenue	Totals	
					1990	1989
3,691	2,761			183	59,162	53,434
2,755				90	2,974	3,972
	287	2,689		59	4,590	3,566
584	160	133			1,846	1,520
2,361	40	411		5	22,687	15,597
418	38	3,399	952	176	12,120	7,035
724	328			1	6,726	807
<u>10,533</u>	<u>3,614</u>	<u>6,632</u>	<u>952</u>	<u>514</u>	<u>110,105</u>	<u>85,931</u>
		6,946		28	6,989	4,358
10,549	2,529		544	237	59,528	55,349
					8,366	1,198
				92	92	79
					9,569	8,978
					15,726	12,512
					68	292
<u>10,549</u>	<u>2,529</u>	<u>6,946</u>	<u>544</u>	<u>357</u>	<u>100,338</u>	<u>82,766</u>
(16)	1,085	(314)	408	157	9,767	3,165
	995				2,925	2,109
<u>(17)</u>				<u>(3,140)</u>	<u>(4,584)</u>	
(33)	2,080	(314)	408	(2,983)	8,108	5,274
7,190	684	2,363	891	3,938	37,281	31,985
					43	22
<u>7,157</u>	<u>2,764</u>	<u>2,049</u>	<u>1,299</u>	<u>955</u>	<u>45,432</u>	<u>37,281</u>

COUNTY OF CONTRA COSTA
ROAD SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL – BUDGETARY BASIS
YEAR ENDED JUNE 30, 1990
(In Thousands)

	1989-90		Variance-	1988-89
	Budget	Actual	Favorable (Unfavorable)	Actual
Revenues:				
Fines, forfeitures and penalties	\$ 500	480	(20)	464
Use of money and property	245	493	248	311
Aid from other governmental agencies	14,054	10,874	(3,180)	9,810
Charges for current services	3,349	2,814	(535)	1,047
Other revenue	248	352	104	263
Total revenues	18,396	15,013	(3,383)	11,895
Expenditures:				
Public ways and facilities				
Services and supplies	20,320	14,422	5,898	10,174
Other charges	697	476	221	249
Fixed assets	659	394	265	832
Total public ways and facilities	21,676	15,292	6,384	11,255
Total expenditures	21,676	15,292	6,384	11,255
Revenues over (under) expenditures	(3,280)	(279)	3,001	640
Other financing sources (uses):				
Operating transfers in	(101)	(101)		1,748
Revenues over (under) expenditures and other financing sources (uses)	(3,381)	(380)	3,001	2,388
Fund balance at beginning of year	4,850	4,850		2,462
Fund balance at end of year	\$ 1,469	4,470	3,001	4,850

COUNTY OF CONTRA COSTA
LIBRARY SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL – BUDGETARY BASIS
 YEAR ENDED JUNE 30, 1990
 (In Thousands)

	1989-90		Variance-	1988-89
	Budget	Actual	Favorable (Unfavorable)	Actual
Revenues:				
Taxes	\$ 8,418	8,802	384	7,874
Use of money and property	25	30	5	30
Aid from other governmental agencies	790	846	56	723
Charges for current services	150	234	84	123
Other revenue	9	88	79	122
Total revenues	9,392	10,000	608	8,872
Expenditures:				
Current:				
General government				
Fixed assets	43	15	28	92
Total general government	43	15	28	92
Education				
Salaries and benefits	6,286	6,227	59	5,512
Services and supplies	3,560	3,163	397	3,047
Other charges	40	38	2	28
Fixed assets	169	78	91	215
Expenditure transfers		(2)	2	(1)
Total education	10,055	9,504	551	8,801
Total expenditures	10,098	9,519	579	8,893
Revenues over (under) expenditures	(706)	481	1,187	(21)
Fund balance at beginning of year	769	769	0	790
Fund balance at end of year	\$ 63	1,250	1,187	769

COUNTY OF CONTRA COSTA
 FIRE PROTECTION SPECIAL REVENUE FUNDS
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
 YEAR ENDED JUNE 30, 1990
 (In Thousands)

	1989-90		Variance- Favorable (Unfavorable)	1988-89 Actual
	Budget	Actual		
Revenues:				
Taxes	\$ 41,752	41,729	(23)	37,845
Licenses, permits and franchises	74	115	41	132
Use of money and property	109	60	(49)	125
Aid from other governmental agencies	627	1,534	907	501
Charges for current services	1,756	1,370	(386)	1,881
Other revenue	181	133	(48)	245
Total revenues	44,499	44,941	442	40,729
Expenditures:				
Public protection				
Salaries and benefits	36,320	35,011	1,309	31,022
Services and supplies	6,591	5,398	1,193	5,265
Other charges	14	14		141
Fixed assets	12,329	3,818	8,511	3,672
Reserves	497		497	
Total public protection	55,751	44,241	11,510	40,100
Total expenditures	55,751	44,241	11,510	40,100
Revenues over (under) expenditures	(11,252)	700	11,952	629
Other financing sources (uses):				
Operating transfers in	5	5		
Revenues over (under) expenditures and other financing sources (uses)	(11,247)	705	11,952	629
Fund balance at beginning of year	11,525	11,525		10,870
Residual equity transfer				26
Fund balance at end of year	\$ 278	12,230	11,952	11,525

COUNTY OF CONTRA COSTA
 HEALTH AND SANITATION SPECIAL REVENUE FUNDS
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE – BUDGET AND ACTUAL – BUDGETARY BASIS
 YEAR ENDED JUNE 30, 1990
 (In Thousands)

	1989-90		Variance-	1988-89
	Budget	Actual	Favorable (Unfavorable)	Actual
Revenues:				
Taxes	\$ 28	28		18
Fines, forfeitures and penalties	1,163	1,075	(88)	
Use of money and property		191	191	217
Aid from other governmental agencies	6,517	6,517		
Charges for current services	857	1,658	801	988
Total revenues	8,565	9,469	904	1,223
Expenditures:				
Health and sanitation				
Services and supplies	9,530	8,174	1,356	920
Other charges	189	179	10	190
Fixed assets	1,809	13	1,796	6
Reserves	308		308	
Total health and sanitation	11,836	8,366	3,470	1,116
Total expenditures	11,836	8,366	3,470	1,116
Revenues over (under) expenditures	(3,271)	1,103	4,374	107
Other financing sources (uses):				
Operating transfers out	(1,326)	(1,326)		
Revenues over (under) expenditures and other financing sources (uses)	(4,597)	(223)	4,374	107
Fund balance at beginning of year	2,931	2,931		2,824
Fund balance at end of year	\$ (1,666)	2,708	4,374	2,931

COUNTY OF CONTRA COSTA
 SERVICE AREA SPECIAL REVENUE FUNDS
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE – BUDGET AND ACTUAL – BUDGETARY BASIS
 YEAR ENDED JUNE 30, 1990
 (In Thousands)

	1989-90		Variance-	1988-89
	Budget	Actual	Favorable (Unfavorable)	Actual
Revenues:				
Taxes	\$ 1,998	1,968	(30)	1,760
Licenses, permits and franchises	6	14	8	11
Use of money and property	412	195	(217)	11
Aid from other governmental agencies	1,143	99	(1,044)	718
Charges for current services	740	1,061	321	912
Other revenue	168	5,100	4,932	3
Total revenues	4,467	8,437	3,970	3,415
Expenditures:				
Public protection				
Services and supplies	2,641	1,414	1,227	1,267
Other charges	35	14	21	
Fixed assets				25
Reserves	323		323	
Total public protection	2,999	1,428	1,571	1,292
Education				
Other charges	145	65	80	177
Reserves	8		8	
Total education	153	65	88	177

COUNTY OF CONTRA COSTA
 SERVICE AREA SPECIAL REVENUE FUNDS
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE – BUDGET AND ACTUAL – BUDGETARY BASIS
 YEAR ENDED JUNE 30, 1990
 (In Thousands)

	1989-90		Variance- Favorable (Unfavorable)	1988-89 Actual
	Budget	Actual		
Public ways and facilities				
Services and supplies	\$ 856	363	493	336
Other charges	742	26	716	700
Fixed assets	983	45	938	214
Reserves	112		112	
Total public ways and facilities	2,693	434	2,259	1,250
Recreation and culture				
Services and supplies	107	34	73	30
Other charges	70	34	36	223
Fixed assets	881		881	39
Reserves	45		45	
Total recreation and culture	1,103	68	1,035	292
Total expenditures	6,948	1,995	4,953	3,011
Revenues over (under) expenditures	(2,481)	6,442	8,923	404
Other financing sources (uses):				
Operating transfers in	1,925	1,925		
Revenues over (under) expenditures and other financing sources (uses)	(556)	8,367	8,923	404
Fund balance at beginning of year	2,140	2,140		2,217
Adjustment to fund balance	43	43		(481)
Fund balance at end of year	\$ 1,627	10,550	8,923	2,140

COUNTY OF CONTRA COSTA
FLOOD CONTROL SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL – BUDGETARY BASIS
YEAR ENDED JUNE 30, 1990
(In Thousands)

	1989-90		Variance-	1988-89
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>	<u>Actual</u>
Revenues:				
Taxes	\$ 3,716	3,691	(25)	3,586
Licenses, permits and franchises	2,134	2,755	621	3,726
Use of money and property	245	584	339	530
Aid from other governmental agencies	2,308	2,361	53	3,790
Charges for current services	517	418	(99)	113
Other revenue	1,481	724	(757)	21
Total revenues	10,401	10,533	132	11,766
Expenditures:				
Public protection				
Salaries and benefits	2	1	1	2
Services and supplies	9,978	5,360	4,618	7,046
Other charges	5,805	4,931	874	3,883
Fixed assets	267	257	10	213
Reserves	718		718	
Total public protection	16,770	10,549	6,221	11,144
Total expenditures	16,770	10,549	6,221	11,144
Revenues over (under) expenditures	(6,369)	(16)	6,353	622
Other financing sources (uses):				
Operating transfers out	(17)	(17)		6
Revenues over (under) expenditures and other financing sources (uses)	(6,386)	(33)	6,353	628
Fund balance at beginning of year	7,190	7,190		6,085
Residual equity transfer				477
Fund balance at end of year	\$ 804	7,157	6,353	7,190

COUNTY OF CONTRA COSTA
LAW ENFORCEMENT SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL – BUDGETARY BASIS
YEAR ENDED JUNE 30, 1990
(In Thousands)

	1989-90		Variance- Favorable (Unfavorable)	1988-89
	Budget	Actual		Actual
Revenues:				
Taxes	\$ 2,751	2,761	10	2,187
Fines, forfeitures and penalties		287	287	
Use of money and property	57	160	103	59
Aid from other governmental agencies	211	40	(171)	4
Charges for current services	1	38	37	2
Other revenue	115	328	213	83
Total revenues	3,135	3,614	479	2,335
Expenditures:				
Public protection				
Salaries and benefits	50	44	6	17
Services and supplies	2,973	2,293	680	2,236
Other charges	89	89		
Fixed assets	352	103	249	1
Reserves	22		22	
Total public protection	3,486	2,529	957	2,254
Total expenditures	3,486	2,529	957	2,254
Revenues over (under) expenditures	(351)	1,085	1,436	81
Other financing sources (uses):				
Operating transfers in	995	995		
Revenues over (under) expenditures and other financing sources (uses)	644	2,080	1,436	81
Fund balance at beginning of year	684	684		603
Fund balance at end of year	\$ 1,328	2,764	1,436	684

COUNTY OF CONTRA COSTA
 COURTS AND CRIMINAL JUSTICE SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
 YEAR ENDED JUNE 30, 1990
 (In Thousands)

	1989-90			
	Budget	Actual	Variance- Favorable (Unfavorable)	1988-89 Actual
Revenues:				
Fines, forfeitures and penalties	\$ 2,765	2,689	(76)	2,627
Use of money and property		133	133	108
Aid from other governmental agencies	411	411		
Charges current service	3,536	3,399	(137)	834
Other revenue	32		(32)	30
Total revenues	6,744	6,632	(112)	3,599
Expenditures:				
General government				
Services and Supplies	2,201	2,038	163	1,571
Fixed assets	6,905	4,908	1,997	2,614
Total general government	9,106	6,946	2,160	4,185
Total expenditures	9,106	6,946	2,160	4,185
Revenues over (under) expenditures	(2,362)	(314)	2,048	(586)
Fund balance at beginning of year	2,363	2,363		2,949
Fund balance at end of year	\$ 1	2,049	2,048	2,363

COUNTY OF CONTRA COSTA
 RECORDER/CLERK MODERNIZATION SPECIAL REVENUE FUNDS
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
 YEAR ENDED JUNE 30, 1990
 (In Thousands)

	1989-90		Variance- Favorable (Unfavorable)	1988-89
	Budget	Actual		Actual
Revenues:				
Charges for services	\$ 486	952	466	953
Total revenues	486	952	466	953
Expenditures:				
Public Protection				
Salaries and benefits	177	166	11	175
Services and supplies	259	164	95	114
Other charges	117	84	33	46
Fixed assets	132	130	2	71
Total public protection	685	544	141	406
Total expenditures	685	544	141	406
Revenues over (under) expenditures	(199)	408	607	547
Fund balance at beginning of year	891	891		344
Fund balance at end of year	\$ 692	1,299	607	891

COUNTY OF CONTRA COSTA
 OTHER SPECIAL REVENUE FUNDS
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE – BUDGET AND ACTUAL – BUDGETARY BASIS
 YEAR ENDED JUNE 30, 1990
 (In Thousands)

	1989-90			
	Budget	Actual	Variance- Favorable (Unfavorable)	1988-89 Actual
Revenues:				
Taxes	\$ 184	183	(1)	164
Licenses, permits and franchises	90	90		103
Fines, forfeitures and penalties	58	59	1	475
Use of money and property				129
Aid from other governmental agencies		5	5	51
Charges for current services	216	176	(40)	182
Other revenue		1	1	40
Total revenues	548	514	(34)	1,144
Expenditures:				
General government				
Survey Monument Preservation Fund				
Services and supplies	100	26	74	81
Sans Crainte Drainage Fund				
Services and supplies	86	2	84	
Total general government	186	28	158	81
Public protection				
Fish and Game Fund				
Services and supplies	21	1	20	5
Fixed assets				14
Criminalistics Laboratory Fund				
Services and supplies	15	12	3	3
Other charges	17	17		7
Fixed Assets	35	28	7	8
Contra Costa Water Fund				
Services and supplies	283	86	197	116
Dispute Resolution Fund				
Services and suplies	150	93	57	
Total public protection	521	237	284	153

COUNTY OF CONTRA COSTA
OTHER SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL – BUDGETARY BASIS
 YEAR ENDED JUNE 30, 1990
 (In Thousands)

	1989-90		Variance- Favorable (Unfavorable)	1988-89 Actual
	Budget	Actual		
Health and sanitation				
Emergency Medical Service Fund				
Services and supplies				82
Total Health and sanitation				82
Public assistance				
Domestic Violence Fund				
Services and supplies	94	92	2	79
Total public assistance	94	92	2	79
Public ways and facilities				
Transit Planning Fund				
Services and supplies				7
Total public ways and facilities				7
Total expenditures	801	357	444	402
Revenues over (under) expenditures	(253)	157	410	742
Other financing sources (uses):				
Operating transfers out	(3,140)	(3,140)		355
Revenues over (under) expenditures and other financing sources (uses)	(3,393)	(2,983)	410	1,097
Fund balance at beginning of year	3,938	3,938		2,841
Fund balance at end of year	\$ 545	955	410	3,938

DEBT SERVICE FUNDS

SANITATION BONDS

To accumulate monies for payment of \$4,760,000 in serial bonds, 3.875 to 11.75 percent, \$231,000–\$1,066,000 annual installments, with the last installment due in 2002. Financing is provided by specific property tax levies and user charges.

RECREATION AND PARK BONDS

To accumulate monies for payment of \$6,750,000 in serial bonds, 8.0 to 7.5 percent, \$135,000–\$540,000 annual installments, with the last installment due in 2004. Financing is provided by specific property tax levies.

STORM DRAINAGE BONDS

To accumulate monies for payment of \$200,000 in serial bonds, 4.0 to 4.25 percent, \$5,000 annual installments, with the last installment due in 2005. Financing is provided by specific property tax levies.

PUBLIC FACILITIES CORPORATIONS

Two non-profit corporations aided the County in financing various public buildings and facilities by issuing certificates of participation secured by rental paid by the County. The Juvenile Facilities Corporation made its final principal and interest payment in January, 1990, and will go out of business.

COUNTY OF CONTRA COSTA
DEBT SERVICE FUNDS
COMBINING BALANCE SHEET
YEAR ENDED JUNE 30, 1990
(In Thousands)

	Sanitation Bonds	Recreation and Park Bonds	Storm Drainage Bonds	Public Facilities Corporations	Totals	
					1990	1989
Assets						
Cash and investments	\$ 2,136	9	1	2,705	4,851	5,778
Accounts receivable and accrued revenue	19	8			27	64
Total assets	\$ 2,155	17	1	2,705	4,878	5,842
Liabilities and Fund Equity						
Liabilities:						
Accounts payable and accrued liabilities		2			2	1,307
Due to other funds	2				2	
Deferred revenue						43
Total liabilities	2	2			4	1,350
Fund Equity:						
Fund Balance:						
Reserved	2,153	15	1	2,705	4,874	4,492
Total fund equity	2,153	15	1	2,705	4,874	4,492
Total liabilities and fund equity	\$ 2,155	17	1	2,705	4,878	5,842

COUNTY OF CONTRA COSTA
DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 1990
(In Thousands)

	Sanitation Bonds	Recreation and Park Bonds	Storm Drainage Bonds	Public Facilities Corporations	Totals 1990	1989
Revenues:						
Taxes	\$ 284	540	9		833	854
Use of money and property	80			7,107	7,187	1,601
Aid from other governmental agencies		15			15	17
Charges for current services						569
Total revenues	<u>364</u>	<u>555</u>	<u>9</u>	<u>7,107</u>	<u>8,035</u>	<u>3,041</u>
Expenditures:						
Debt Service:						
Principal	260	180	5	3,140	3,585	11,961
Interest	266	394	3	4,479	5,142	5,703
Capital Outlay				1,139	1,139	5,772
Total expenditures	<u>526</u>	<u>574</u>	<u>8</u>	<u>8,758</u>	<u>9,866</u>	<u>23,436</u>
Revenues over (under) expenditures	(162)	(19)	1	(1,651)	(1,831)	(20,395)
Other financing sources (uses):						
Operating transfers in	1,545			673	2,218	673
Operating transfers out			(5)		(5)	
Proceeds of refunding bonds						59,937
Payment to refunded bond escrow agent						(59,937)
Total other financing sources (uses)	<u>1,545</u>		<u>(5)</u>	<u>673</u>	<u>2,213</u>	<u>673</u>
Revenues and other financing sources over (under) expenditures	1,383	(19)	(4)	(978)	382	(19,722)
Fund balances at beginning of year	<u>770</u>	<u>34</u>	<u>5</u>	<u>3,683</u>	<u>4,492</u>	<u>24,214</u>
Fund balances at end of year	<u>\$ 2,153</u>	<u>15</u>	<u>1</u>	<u>2,705</u>	<u>4,874</u>	<u>4,492</u>

COUNTY OF CONTRA COSTA
SANITATION DEBT SERVICE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL – BUDGETARY BASIS
 YEAR ENDED JUNE 30, 1990
 (In Thousands)

	<u>1989-90</u>			
	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>	<u>1988-89 Actual</u>
Revenues:				
Taxes	\$ 419	284	(135)	243
Use of money and property	54	80	26	42
Charges for current services	570		(570)	569
Total revenues	<u>1,043</u>	<u>364</u>	<u>(679)</u>	<u>854</u>
Expenditures:				
Debt Service:				
Principal	260	260		245
Interest	266	266		282
Total expenditures	<u>526</u>	<u>526</u>		<u>527</u>
Revenues over (under) expenditures	517	(162)	(679)	327
Other financing sources (uses):				
Operating transfers in	1,545	1,545		
Total other financing sources (uses)	<u>1,545</u>	<u>1,545</u>		
Revenues and other financing sources over (under) expenditures	2,062	1,383	(679)	327
Fund balance at beginning of year	<u>770</u>	<u>770</u>		<u>443</u>
Fund balance at end of year	<u>\$ 2,832</u>	<u>2,153</u>	<u>(679)</u>	<u>770</u>

COUNTY OF CONTRA COSTA
 RECREATION AND PARK DEBT SERVICE
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE – BUDGET AND ACTUAL – BUDGETARY BASIS
 YEAR ENDED JUNE 30, 1990
 (In Thousands)

	1989-90		Variance- Favorable (Unfavorable)	1988-89 Actual
	Budget	Actual		
Revenues:				
Taxes	\$ 540	540		566
Aid from other governmental agencies		15	15	16
Total revenues	540	555	15	582
Expenditures:				
Debt Service:				
Principal	180	180		170
Interest	394	394		407
Total expenditures	574	574		577
Revenues over (under) expenditures	(34)	(19)	15	5
Fund balance at beginning of year	34	34		29
Fund balance at end of year	\$	15	15	34

COUNTY OF CONTRA COSTA
STORM DRAINAGE DEBT SERVICE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL – BUDGETARY BASIS
 YEAR ENDED JUNE 30, 1990
 (In Thousands)

	1989-90			1988-89
	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>	<u>Actual</u>
Revenues:				
Taxes	\$ 8	9	1	45
Aid from other governmental agencies				1
Total revenues	<u>8</u>	<u>9</u>	<u>1</u>	<u>46</u>
Expenditures:				
Debt Service:				
Principal	5	5		40
Interest	<u>3</u>	<u>3</u>		<u>5</u>
Total expenditures	<u>8</u>	<u>8</u>		<u>45</u>
Revenues over (under) expenditures		1	1	1
Operating financing sources (uses):				
Operating transfers out	<u>(5)</u>	<u>(5)</u>		
Total other financing sources (uses)	<u>(5)</u>	<u>(5)</u>		
Revenues and other financing sources over (under) expenditures	<u>(5)</u>	<u>(4)</u>	1	1
Fund balance at beginning of year	<u>5</u>	<u>5</u>		<u>4</u>
Fund balance at end of year	<u>\$</u>	<u>1</u>	<u>1</u>	<u>5</u>

CAPITAL PROJECTS FUNDS

REDEVELOPMENT AGENCY

The redevelopment agency was formed for the acquisition of real property and construction of improvements thereon in the County's unincorporated areas for the purpose of removing or preventing blight.

WEST COUNTY JAIL

This fund was established to account for construction of a 560 bed jail in Richmond. Construction is financed by an estimated \$36 million from the State and \$12 million from the County.

COUNTY OF CONTRA COSTA
CAPITAL PROJECTS FUND
COMBINING BALANCE SHEET
YEAR ENDED JUNE 30, 1990
(With comparative totals for June 30, 1989)
(In Thousands)

	<u>Redevelopment Agency</u>	<u>West County Jail</u>	<u>Totals 1990</u>	<u>1989</u>
Assets				
Cash and investments	\$ 3,434		3,434	3,442
Accounts receivable and accrued revenue	34	6,475	6,509	5,686
Due from other funds	9		9	3,640
Prepaid expenses and deposits		4,412	4,412	56
Total assets	<u>3,477</u>	<u>10,887</u>	<u>14,364</u>	<u>12,824</u>
Liabilities and Fund Equity				
Liabilities:				
Accounts payable and accrued liabilities	21	3,893	3,914	1,920
Due to other funds	70	4,429	4,499	2,540
Advances from other funds	1,411		1,411	1,361
Total liabilities	<u>1,502</u>	<u>8,322</u>	<u>9,824</u>	<u>5,821</u>
Fund Equity:				
Fund balance:				
Reserved for:				
Encumbrances	64		64	6,190
Prepaid expenses and deposits		4,412	4,412	56
Unreserved:				
Undesignated	1,911	(1,847)	64	757
Total fund equity	<u>1,975</u>	<u>2,565</u>	<u>4,540</u>	<u>7,003</u>
Total liabilities and fund equity	<u>\$ 3,477</u>	<u>10,887</u>	<u>14,364</u>	<u>12,824</u>

COUNTY OF CONTRA COSTA
CAPITAL PROJECTS FUND
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 1990
(With comparative totals for June 30, 1989)
(In Thousands)

	Redevelopment Agency	West County Jail	Totals 1990	1989
Revenues:				
Taxes	\$ 1,291		1,291	784
Licenses, permits and franchises	586		586	85
Use of money and property	334		334	371
Aid from other governmental agencies	45	15,366	15,411	17,368
Charges for current services	589		589	311
Other revenue	2,640		2,640	1,273
Total revenues	5,485	15,366	20,851	20,192
Expenditures:				
Capital outlay	4,233	17,581	21,814	24,016
Total expenditures	4,233	17,581	21,814	24,016
Revenues over (under) expenditures	1,252	(2,215)	(963)	(3,824)
Other financing sources (uses):				
Operating transfers in				6,705
Retirement of Debt	(1,500)		(1,500)	
Total other financing sources (uses)	(1,500)		(1,500)	6,705
Revenues and other financing sources over (under) expenditures	(248)	(2,215)	(2,463)	2,881
Fund balances at beginning of year	2,223	4,780	7,003	3,979
Adjustment to fund balance				143
Fund balances at end of year	\$ 1,975	2,565	4,540	7,003

COUNTY OF CONTRA COSTA
 REDEVELOPMENT AGENCY CAPITAL PROJECTS FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
 YEAR ENDED JUNE 30, 1990
 (In Thousands)

	1989-90		Variance	1988-89
	Budget	Actual	Favorable (Unfavorable)	Actual
Revenues:				
Taxes	\$ 1,323	1,291	(32)	784
Licenses, permits and franchises	2,095	586	(1,509)	85
Use of money and property	226	334	108	371
Aid from other governmental agencies	616	45	(571)	786
Charges for current services	488	589	101	311
Other revenue	5,790	2,640	(3,150)	371
Total revenues	10,538	5,485	(5,053)	2,708
Expenditures:				
Capital outlay				
Salaries and benefits	9	8	1	8
Services and supplies	1,050	852	198	1,299
Other charges	3,876	3,365	511	3,300
Fixed assets	3,898	8	3,890	
Reserves	1,526		1,526	
Total capital outlay	10,359	4,233	6,126	4,607
Total expenditures	10,359	4,233	6,126	4,607
Revenues over (under) expenditures	179	1,252	1,073	(1,899)
Other financing sources (uses):				
Retirement of Debt	(1,500)	(1,500)		
Revenues and other financing sources over (under) expenditures	(1,321)	(248)	1,073	(1,899)
Fund balance at beginning of year	2,223	2,223		3,979
Adjustment to fund balance				143
Fund balance at end of year	\$ 902	1,975	1,073	2,223

COUNTY OF CONTRA COSTA
 WEST COUNTY JAIL CAPITAL PROJECTS FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE – BUDGET AND ACTUAL – BUDGETARY BASIS
 YEAR ENDED JUNE 30, 1990
 (In Thousands)

	1989-90		Variance- Favorable (Unfavorable)	1988-89 Actual
	Budget	Actual		
Revenues:				
Aid from other governmental agencies	\$ 21,217	15,366	(5,851)	16,582
Other revenue	7,463		(7,463)	902
Total revenues	28,680	15,366	(13,314)	17,484
Expenditures:				
Capital outlay	28,680	17,581	11,099	19,409
Total expenditures	28,680	17,581	11,099	19,409
Revenues over (under) expenditures		(2,215)	(2,215)	(1,925)
Other financing sources (uses):				
Operating transfers in				6,705
Revenues and other financing sources over (under) expenditures		(2,215)	(2,215)	4,780
Fund balance at beginning of year	4,780	4,780		
Fund balance at end of year	\$ 4,780	2,565	(2,215)	4,780

ENTERPRISE FUNDS

AIRPORT

This fund was established to provide for operations and maintenance of Buchanan Field aviation facilities. Revenues include receipts under rental and lease arrangements involving County airport facilities, and state and federal aid.

EMPLOYEE FITNESS CENTER

This fund accounts for the operations of the fitness center in providing facilities and instruction to promote employee fitness. Financing is provided by user fees.

COUNTY HOSPITAL

This fund was established to account for operations of the County hospital, outpatient clinics, and other facilities involved in providing health services to County residents. Revenues are principally subsidies from the General Fund, fees for patient services, and payments from federal and state programs such as Medicare, Medi-Cal, Short-Doyle, etc.

HEALTH MAINTENANCE ORGANIZATION

This fund accounts for operations of the County's prepaid health plan. Revenues are primarily capitation payments by Medicare and Medi-Cal and premiums by private citizens. The bulk of medical services required by the plan are provided by the County Hospital Enterprise Fund at charge rates established by the Health Services Department

COUNTY OF CONTRA COSTA
ENTERPRISE FUNDS
COMBINING BALANCE SHEET
YEAR ENDED JUNE 30, 1990
(With comparative totals for June 30, 1989)
(In Thousands)

	<u>Airport</u>	<u>Employee Fitness Center</u>	<u>County Hospital</u>	<u>Health Maintenance Organization</u>	<u>Totals 1990</u>	<u>1989</u>
Assets						
Cash and investments	\$ 117	10	10,624	1,533	12,284	11,287
Accounts receivable and accrued revenue	573		8,496	26	9,095	4,807
Due from other funds	4	9	5,723	2,483	8,219	5,685
Inventories			619		619	477
Prepaid expenses and deposits						4
Fixed assets, net	<u>9,736</u>	<u>82</u>	<u>12,183</u>	<u>175</u>	<u>22,176</u>	<u>19,157</u>
Total assets	<u>\$ 10,430</u>	<u>101</u>	<u>37,645</u>	<u>4,217</u>	<u>52,393</u>	<u>41,417</u>
Liabilities and Fund Equity						
Liabilities:						
Accounts payable and accrued liabilities	1,397	10	12,774	1,712	15,893	11,474
Employee benefits payable	39		2,353	64	2,456	2,177
Due to other funds	76	34	5,611	2,190	7,911	6,974
Capital lease obligations		82	3,517	51	3,650	1,945
Total liabilities	<u>1,512</u>	<u>126</u>	<u>24,255</u>	<u>4,017</u>	<u>29,910</u>	<u>22,570</u>
Fund Equity:						
Contributed capital	8,809		7,850	90	16,749	15,914
Retained earnings	<u>109</u>	<u>(25)</u>	<u>5,540</u>	<u>110</u>	<u>5,734</u>	<u>2,933</u>
Total fund equity	<u>8,918</u>	<u>(25)</u>	<u>13,390</u>	<u>200</u>	<u>22,483</u>	<u>18,847</u>
Total liabilities and fund equity	<u>\$ 10,430</u>	<u>101</u>	<u>37,645</u>	<u>4,217</u>	<u>52,393</u>	<u>41,417</u>

COUNTY OF CONTRA COSTA
ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS
 YEAR ENDED JUNE 30, 1990
 (With comparative totals for June 30, 1989)
 (In thousands)

	<u>Airport</u>	<u>Employee Fitness Center</u>	<u>County Hospital</u>	<u>Health Maintenance Organization</u>	<u>Totals 1990</u>	<u>1989</u>
Operating revenues:						
Charges for current services	\$ 1,432	11	68,968	24,178	94,589	78,397
Total operating revenues	<u>1,432</u>	<u>11</u>	<u>68,968</u>	<u>24,178</u>	<u>94,589</u>	<u>78,397</u>
Operating expenses:						
Salaries and employee benefits	744		55,030	1,446	57,220	50,387
Services and supplies	768	36	29,583	26,626	57,013	48,091
Depreciation	153		1,457	28	1,638	1,371
Total operating expenses	<u>1,665</u>	<u>36</u>	<u>86,070</u>	<u>28,100</u>	<u>115,871</u>	<u>99,849</u>
Operating loss before operating transfers	(233)	(25)	(17,102)	(3,922)	(21,282)	(21,452)
Non operating expense			(365)		(365)	
Operating subsidy from General Fund			20,416	4,032	24,448	21,920
Net income (loss)	(233)	(25)	2,949	110	2,801	468
Retained earnings at beginning of year	342		2,591		2,933	2,515
Transfer to contributed capital						(50)
Retained earnings at end of year	<u>\$ 109</u>	<u>(25)</u>	<u>5,540</u>	<u>110</u>	<u>5,734</u>	<u>2,933</u>

COUNTY OF CONTRA COSTA
ENTERPRISE FUNDS
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
 YEAR ENDED JUNE 30, 1990
 (In thousands)

	Employee Fitness Airport	County Center Hospital	Health Maintenance Organization	Totals 1990	1989
Funds provided (used) by operations:					
Net income (loss)	\$ (233)	(25)	2,949	110	2,801
Items not requiring (providing) the the use of funds:					
Depreciation	153		1,457	28	1,638
Transfer of assets					(66)
Total funds provided (used) by operations	(80)	(25)	4,406	138	4,439
Decrease in accounts receivable	453			453	
Decrease in amounts due from other funds	30			30	2,591
Decrease in prepaid expenses and deposits			3	1	4
Increase in accounts payable and accrued liabilities		10	4,389	240	4,639
Increase in employee benefits payable			265	14	279
Increase in amounts due to other funds		34	773	135	942
Increase in capital lease obligations		82	1,635		1,717
Increase in contributed capital	677		150	8	835
Total funds provided	1,080	101	11,621	536	13,338
Funds used for:					
Increase in accounts receivable and accrued revenue			4,740	1	4,741
Increase in amounts due from other funds		9	1,617	938	2,564
Increase in inventories			142		142
Increase in prepaid expenses and deposits					37
Increase in fixed assets, net	905	82	3,655	15	4,657
Decrease in accounts payable	220				220
Decrease in employee benefits payable					10
Decrease in amounts due to other funds	5				5
Decrease in capital lease obligations				12	12
Total funds used	1,130	91	10,154	966	12,341
Net increase (decrease) in cash and investments	(50)	10	1,467	(430)	997
Cash and investments at beginning of year	167		9,157	1,963	11,287
Cash and investments at end of year	\$ 117	10	10,624	1,533	12,284

INTERNAL SERVICE FUNDS

SELF INSURANCE FUNDS

These funds are established to account for administrative costs and for payments of claims under the various insurance programs. Revenues are primarily premiums paid by other operating funds and interest on investments. The insurance programs are:

- Employee Dental Insurance
- Employee Medical Insurance
- Long Term Disability Insurance (Management Employees)
- Workers Compensation Insurance
- Automotive Liability Insurance
- Public (General) Liability Insurance
- State Unemployment Insurance
- Medical Liability Insurance
- Special District Property Insurance

COUNTY OF CONTRA COSTA
INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET
 YEAR ENDED JUNE 30, 1990
 (With comparative totals for June 30, 1989)
 (In Thousands)

	Employee Dental Insurance	Employee Medical Insurance	Long-Term Disability Insurance	Workers' Compensation Insurance County General	Workers' Compensation Insurance Fire Protection
Assets					
Cash and investments	\$ 347	2,341	2,007	17,252	4,575
Accounts receivable and accrued revenue	(256)	10	67	116	27
Due from other funds	23			574	98
Total assets	\$ 114	2,351	2,074	17,942	4,700
Liabilities and Fund Equity					
Liabilities:					
Accounts payable and accrued liabilities	486	1,724	318	17,097	3,263
Due to other funds	69	181	2	649	39
Total liabilities	555	1,905	320	17,746	3,302
Fund Equity:					
Retained earnings (deficit)	(441)	446	1,754	196	1,398
Total fund equity	(441)	446	1,754	196	1,398
Total liabilities and fund equity	\$ 114	2,351	2,074	17,942	4,700

Automotive Liability Insurance	Public Liability Insurance	State Unemployment Insurance	Medical Liability Insurance	Special District Property Insurance	Totals	
					1990	1989
62	10,466	1,516	5,703	982	45,251	35,547
	55	31	40	4	94	1,315
72					767	1,525
134	10,521	1,547	5,743	986	46,112	38,387
128	14,990	2,035	4,393		44,434	38,312
5	63	1	8	1	1,018	1,232
133	15,053	2,036	4,401	1	45,452	39,544
1	(4,532)	(489)	1,342	985	660	(1,157)
1	(4,532)	(489)	1,342	985	660	(1,157)
134	10,521	1,547	5,743	986	46,112	38,387

COUNTY OF CONTRA COSTA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS
YEAR ENDED JUNE 30, 1990
(With comparative totals for June 30, 1989)
(In Thousands)

	Employee Dental Insurance	Employee Medical Insurance	Long-Term Disability Insurance	Workers' Compensation Insurance County General	Workers' Compensation Insurance Fire Protection
Operating revenues:					
Use of money and property	\$ 12	91	152	1,615	369
Charges for current services	2,899	8,183	382	6,864	1,118
Total operating revenues	2,911	8,274	534	8,479	1,487
Operating expenses:					
Salaries and employee benefits			173		
Services and supplies	317	1,152	27	1,120	169
Benefit and claim payments	2,847	6,873	(342)	7,302	62
Total operating expenses	3,164	8,025	(142)	8,422	231
Operating income (loss) before operating transfers	(253)	249	676	57	1,256
Operating transfers in					
Operating transfers out					
Net Income (loss)	(253)	249	676	57	1,256
Retained earnings/(deficit) at beginning of year	(188)	197	1,078	139	142
Retained earnings/(deficit) at end of year	\$ (441)	446	1,754	196	1,398

Automotive Liability Insurance	Public Liability Insurance	State Unemployment Insurance	Medical Liability Insurance	Special District Property Insurance	Totals	
					1990	1989
28	666	126	410	77	3,546	3,063
277	4,722	109	900	63	25,517	19,233
305	5,388	235	1,310	140	29,063	22,296
198	1,462	22	331	36	173	296
307	3,621	653	1,029	(113)	4,834	4,432
505	5,083	675	1,360	(77)	22,239	17,778
(200)	305	(440)	(50)	217	27,246	22,506
200	(200)				1,817	(210)
					200	50
					(200)	(50)
	105	(440)	(50)	217	1,817	(210)
1	(4,637)	(49)	1,392	768	(1,157)	(947)
1	(4,532)	(489)	1,342	985	660	(1,157)

COUNTY OF CONTRA COSTA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
 YEAR ENDED JUNE 30, 1990
 (With comparative totals for June 30, 1989)
 (In Thousands)

	<u>Employee Dental Insurance</u>	<u>Employee Medical Insurance</u>	<u>Long-Term Disability Insurance</u>	<u>Workers' Compensation Insurance County General</u>	<u>Workers' Compensation Insurance Fire Protection</u>
Funds provided (used) by operations:					
Net income (loss)	\$ (253)	249	676	57	1,256
Total funds provided by operations	(253)	249	676	57	1,256
Decrease in accounts receivable and accrued revenue	261			694	129
Decrease in amounts due from other funds					
Decrease in prepaid expenses and deposits					
Increase in accounts payable and accrued liabilities	39	616		3,165	
Increase in amounts due to other funds	29	17			
Total funds provided	76	882	676	3,916	1,385
Funds used for:					
Increase in accounts receivable and accrued revenue		7	2		
Increase in amounts due from other funds	17			57	13
Decrease in accounts payable and accrued liabilities			287		724
Decrease in amounts due to other funds			2	159	48
Total funds used	17	7	291	216	785
Increase (decrease) in cash and investments	59	875	385	3,700	600
Cash and investments at beginning of year	288	1,466	1,622	13,552	3,975
Cash and investments at end of year	\$ 347	2,341	2,007	17,252	4,575

<u>Automotive Liability Insurance</u>	<u>Public Liability Insurance</u>	<u>State Unemployment Insurance</u>	<u>Medical Liability Insurance</u>	<u>Special District Property Insurance</u>	<u>Totals</u>	
					<u>1990</u>	<u>1989</u>
	105	(440)	(50)	217	1,817	(210)
	105	(440)	(50)	217	1,817	(210)
1	87	7	35	16	1,230	25
			900		900	2,689
						50
	2,832	402	667		7,721	5,306
					46	283
1	3,024	(31)	1,552	233	11,714	8,143
					9	961
55					142	57
452				136	1,599	1,053
10	30	3	8		260	2,094
517	30	3	8	136	2,010	4,165
(516)	2,994	(34)	1,544	97	9,704	3,978
578	7,472	1,550	4,159	885	35,547	31,569
62	10,466	1,516	5,703	982	45,251	35,547

FIDUCIARY FUNDS

PENSION TRUST FUND

EMPLOYEES RETIREMENT SYSTEM

This fund is under the control of the Board of Retirement. The fund accumulates contributions from the County and from employees, and earnings from the fund's investments. Disbursements are made from the fund for retirement allowances, disability and death benefits, and administrative expenses. This fund includes all assets of the retirement system.

AGENCY FUNDS

TAX LOSSES RESERVE

This fund was established as a reserve for all delinquent secured taxes. It accumulates gains from tax sales and specified amounts of penalties and interest collected on delinquent secured taxes to cover possible future losses on the sale of tax-deeded property.

UNAPPORTIONED TAXES

These funds account for unsecured taxes receivable, delinquent secured taxes, amounts which are impounded because of disputes or litigation, and amounts held pending authority for apportionment.

SCHOOL AND SPECIAL DISTRICTS

These funds account for monies belonging to districts and agencies which use the County Treasury as their depository. These include school and community college districts, other special districts governed by local boards, regional boards and authorities, and pass through funds for tax collections for cities.

OTHER AGENCY FUNDS

These funds account for assets held by the County as an agent for individuals, private organizations, or other governmental units. These funds include payroll deductions clearing funds, deposits held by departments, collections clearing funds and flow through funds for federal and state projects.

COUNTY OF CONTRA COSTA
FIDUCIARY FUNDS
COMBINING BALANCE SHEET
YEAR ENDED JUNE 30, 1990
(With comparative totals for June 30, 1989)
(In Thousands)

	Pension Trust Fund	Agency Funds					
	Employee Retirement System	Tax Losses Reserve	Unap- portioned Taxes	Schools and Special Districts	Other Agency	Totals 1990	Totals 1989
Assets							
Cash and investments	\$ 712,130	19,891		398,650	113,153	1,243,824	1,069,049
Accounts receivable and accrued revenue	7,523		4,383		8,866	20,772	30,756
Due from other funds	3,817	1,907	429	11,224	3,032	20,409	24,973
Inventories							26
Prepaid expenses and deposits							5
Advances to other funds				1,055	50	1,105	962
Taxes receivable			57,332			57,332	71,557
Total assets	\$ 723,470	21,798	62,144	410,929	125,101	1,343,442	1,197,328
Liabilities and Fund Equity							
Liabilities:							
Warrants outstanding	197			57,165	11,202	68,564	57,090
Accounts payable and accrued liabilities	6,491		9,432		693	16,616	25,709
Employee benefits payable	26					26	16
Due to other funds	1,888		4,181	11,905	20,536	38,510	42,784
Unapportioned taxes			48,531			48,531	46,228
Due to other agencies and districts		21,798		341,859	92,670	456,327	382,041
Total liabilities	8,602	21,798	62,144	410,929	125,101	628,574	553,868
Fund Equity							
Fund balance:							
Reserved for employee retirement benefits	714,868					714,868	643,460
Total fund equity	714,868					714,868	643,460
Total liabilities and fund equity	\$ 723,470	21,798	62,144	410,929	125,101	1,343,442	1,197,328

COUNTY OF CONTRA COSTA
 AGENCY FUNDS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 YEAR ENDED JUNE 30, 1990
 (In thousands)

	Balance June 30, 1989	Additions	Deductions	Balance June 30, 1990
Tax Losses Reserve:				
Assets				
Cash and investments	\$ 18,389	5,954	4,452	19,891
Due from other funds	1,737	1,907	1,737	1,907
	<u>\$ 20,126</u>	<u>7,861</u>	<u>6,189</u>	<u>21,798</u>
Liabilities				
Due to other agencies and districts	20,126	5,828	4,156	21,798
	<u>\$ 20,126</u>	<u>5,828</u>	<u>4,156</u>	<u>21,798</u>
Unapportioned Taxes:				
Assets				
Cash and investments	(15,803)	346,036	330,233	
Accounts receivable and accrued revenue	13,153	18,612	27,382	4,383
Due from other funds	288	9,780	9,639	429
Unsecured taxes receivable	71,557	1,221,981	1,236,206	57,332
	<u>\$ 69,195</u>	<u>1,596,409</u>	<u>1,603,460</u>	<u>62,144</u>
Liabilities				
Accounts payable and accrued liabilities	17,974	24,094	32,636	9,432
Due to other funds	4,993	13,807	14,619	4,181
Unapportioned taxes	46,228	1,726,397	1,724,094	48,531
	<u>\$ 69,195</u>	<u>1,764,298</u>	<u>1,771,349</u>	<u>62,144</u>

COUNTY OF CONTRA COSTA
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 YEAR ENDED JUNE 30, 1990
 (In thousands)

	Balance June 30, 1989	Additions	Deductions	Balance June 30, 1990
School and Special Districts:				
Assets				
Cash and investments	\$ 319,961	3,780,088	3,701,399	398,650
Due from other funds	15,750	16,328	20,854	11,224
Advances to other funds	962	93		1,055
	<u>\$ 336,673</u>	<u>3,796,509</u>	<u>3,722,253</u>	<u>410,929</u>
Liabilities				
Warrants outstanding	45,973	1,142,235	1,131,043	57,165
Due to other funds	16,186	16,578	20,859	11,905
Due to other agencies and districts	274,514	1,953,468	1,886,123	341,859
	<u>\$ 336,673</u>	<u>3,112,281</u>	<u>3,038,025</u>	<u>410,929</u>
Other Agency:				
Assets				
Cash and investments	105,174	1,514,587	1,506,608	113,153
Accounts receivable and accrued revenue	10,051	9,329	10,514	8,866
Due from other funds	4,152	8,246	9,366	3,032
Inventories	26		26	
Advances to other funds		50		50
	<u>\$ 119,403</u>	<u>1,532,212</u>	<u>1,526,514</u>	<u>125,101</u>
Liabilities				
Warrants outstanding	11,017	970,506	970,321	11,202
Accounts payable and accrued liabilities	1,976	201,979	203,262	693
Due to other funds	19,009	25,868	24,341	20,536
Due to other agencies and districts	87,401	318,678	313,409	92,670
	<u>\$ 119,403</u>	<u>1,517,031</u>	<u>1,511,333</u>	<u>125,101</u>

COUNTY OF CONTRA COSTA
 AGENCY FUNDS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 YEAR ENDED JUNE 30, 1990
 (In thousands)

	Balance June 30, 1989	Additions	Deductions	Balance June 30, 1990
Totals – Agency Funds:				
Assets				
Cash and investments	\$ 427,721	5,646,665	5,542,692	531,694
Accounts receivable and accrued revenue	23,204	27,941	37,896	13,249
Due from other funds	21,927	36,261	41,596	16,592
Inventories	26		26	
Advances to other funds	962	143		1,105
Unsecured taxes receivable	71,557	1,221,981	1,236,206	57,332
	<u>\$ 545,397</u>	<u>6,932,991</u>	<u>6,858,416</u>	<u>619,972</u>
Liabilities				
Warrants outstanding	56,990	2,112,741	2,101,364	68,367
Accounts payable and accrued liabilities	19,950	226,073	235,898	10,125
Due to other funds	40,188	56,253	59,819	36,622
Unapportioned taxes	46,228	1,726,397	1,724,094	48,531
Due to other agencies and districts	382,041	2,277,974	2,203,688	456,327
	<u>\$ 545,397</u>	<u>6,399,438</u>	<u>6,324,863</u>	<u>619,972</u>

GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets of the County other than those accounted for in enterprise, internal service and the pension trust funds.

COUNTY OF CONTRA COSTA
SCHEDULE OF GENERAL FIXED ASSETS – BY SOURCE
 YEAR ENDED JUNE 30, 1990
 (In Thousands)

General Fixed Assets:

Land	\$ 21,365
Buildings and Improvements	158,013
Buildings and Improvements-Lease Purchases	90,327
Equipment	50,147
Equipment-Lease Purchase	<u>11,370</u>
 Total General Fixed Assets	 \$ <u>331,222</u>

Investments in General Fixed Assets from:

General Obligation Bonds	1,511
Federal Grants	4,889
State Grants	27,723
General Fund	191,577
Special Revenue Funds	105,432
Gifts	<u>90</u>
 Total Investment in General Fixed Assets	 \$ <u>331,222</u>

COUNTY OF CONTRA COSTA
SCHEDULE OF GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
 YEAR ENDED JUNE 30, 1990
 (In Thousands)

FUNCTION AND ACTIVITY	TOTAL	LAND	BUILDINGS & IMPROVE- MENTS	BUILDINGS & IMPROVEMENTS LEASE PURCHASE	EQUIP- MENT	EQUIP- MENT LEASE PURCHASE
General Government						
Legislative						
& Administrative	\$ 486				480	6
Finance	1,013				1,013	
Counsel	100				100	
Personnel	507				483	24
Elections	1,357				1,357	
Communications	2,183				1,062	1,121
Property Management	7,635				7,103	532
Plant Aquisition	202,642	15,791	100,260	85,965	520	106
Other General	4,417				2,655	1,762
Total General Government	220,340	15,791	100,260	85,965	14,773	3,551
Public Protection						
Judicial	2,739				2,229	510
Police Protection	5,307	7	617		1,922	2,761
Detention & Correction	37,569	1,491	30,931	2,582	1,049	1,516
Fire Protection	31,128	2,374	9,481		18,645	628
Flood Control	967	177	24		766	
Protective Inspection	720				720	
Other Protection	987		38		788	161
Total Public Protection	79,417	4,049	41,091	2,582	26,119	5,576
Health and Sanitation						
Health	959				820	139
Hospital Care	431	141			275	15
Sanitation	8,606	89	8,491		26	
Total Health and Sanitation	9,996	230	8,491		1,121	154
Public Assistance						
Assistance Administration	1,941				1,383	558
Veterans Services	11				11	
Other Assistance	798				716	82
Total Public Assistance	2,750				2,110	640
Education						
Library Services	6,094	349	3,337	1,779	443	186
Agricultural Education	9				9	
Total Education	6,103	349	3,337	1,779	452	186
Public Ways and Facilities	8,895	33	2,051		5,548	1,263
Recreation and Cultural Service	3,721	912	2,783		26	
TOTAL GENERAL FIXED ASSETS	\$ 331,222	21,364	158,013	90,326	50,149	11,370

COUNTY OF CONTRA COSTA
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
 YEAR ENDED JUNE 30, 1990
 (In Thousands)

<u>FUNCTION AND ACTIVITY</u>	<u>Balance</u> <u>July 1, 1989</u>	<u>Additions</u>	<u>Deletions</u>	<u>Transfers</u>	<u>Balance</u> <u>June 30, 1990</u>
General Government					
Legislative & Administrative	\$ 447	110	107	36	486
Finance	1,035	387	345	(64)	1,013
Counsel	121		21		100
Personnel	568	24	92	7	507
Elections	1,415	9	22	(45)	1,357
Communications	2,573	19	398	(11)	2,183
Property Management	9,637	752	1,008	(1,746)	7,635
Plant Acquisition	161,035	43,580	1,957	(16)	202,642
Other General	4,255	851	691	2	4,417
Total General Government	181,086	45,732	4,641	(1,837)	220,340
Public Protection					
Judicial	2,883	573	750	33	2,739
Police Protection	5,247	534	478	4	5,307
Detention & Correction	36,447	1,460	356	18	37,569
Fire Protection	27,569	4,580	1,070	49	31,128
Flood Control	672	257	48	86	967
Protective Inspection	861	63	83	(121)	720
Other Protection	952	236	196	(5)	987
Total Public Protection	74,631	7,703	2,981	64	79,417
Health and Sanitation					
Health	885	128	171	117	959
Hospital Care	408	198	65	(110)	431
Sanitation	8,599	13	6		8,606
Total Health and Sanitation	9,892	339	242	7	9,996
Public Assistance					
Assistance Administration	1,851	468	379	1	1,941
Veterans Services	17		6		11
Other Assistance	896	89	185	(2)	798
Total Public Assistance	2,764	557	570	(1)	2,750
Education					
Library Services	6,145	97	148		6,094
Agricultural Education	14		5		9
Total Education	6,159	97	153		6,103
Public Ways and Facilities	6,451	916	239	1,767	8,895
Recreation and Cultural Services	3,722		1		3,721
TOTAL GENERAL FIXED ASSETS	\$ 284,705	55,344	8,827		331,222

STATISTICAL
SECTION

COUNTY OF CONTRA COSTA
GENERAL COUNTY REVENUES BY SOURCE
 LAST TEN FISCAL YEARS
 (In Thousands)

<u>Fiscal Year Ended June 30,</u>	<u>Taxes</u>	<u>Licenses, Permits & Franchises</u>	<u>Fines, Forfeits & Penalties</u>	<u>Use of Money & Property</u>	<u>Aid from Other Governmental Agencies</u>	<u>Charges for Current Services</u>	<u>Other</u>	<u>TOTAL</u>
1981	\$ 83,775	3,036	2,697	16,825	152,993	20,401	1,648	281,375
1982	90,071	2,936	2,957	13,118	149,609	23,249	3,019	284,959
1983	100,541	3,748	3,703	10,526	147,049	27,752	4,685	298,004
1984	108,040	5,424	4,279	11,677	151,089	34,749	2,935	318,193
1985	120,931	5,917	5,153	13,771	180,417	44,186	1,967	372,342
1986	138,492	7,783	5,741	16,491	190,421	48,090	5,643	412,661
1987	160,702	8,873	6,397	19,926	207,555	52,468	7,147	463,068
1988	169,497	10,528	6,685	17,971	212,063	63,298	4,428	484,470
1989	186,307	11,036	7,898	16,209	255,399	66,858	4,688	548,395
1990	203,116	10,831	9,115	25,609	299,724	81,983	11,821	642,199

NOTE: Includes all governmental fund types.

COUNTY OF CONTRA COSTA
GENERAL COUNTY EXPENDITURES BY FUNCTION
 LAST TEN FISCAL YEARS
 (In Thousands)

<u>Fiscal Year Ended June 30,</u>	<u>General Government</u>	<u>Public Protection</u>	<u>Health & Sanitation</u>	<u>Public Assistance</u>	<u>Education</u>	<u>Public Ways & Facilities</u>	<u>Debt Service & Other</u>	<u>TOTAL</u>
1981 \$	23,286	89,866	27,293	115,759	5,506	16,448	4,804	282,962
1982	27,612	99,884	29,979	114,170	5,478	16,518	5,051	298,692
1983	24,470	111,537	29,126	111,561	5,725	16,570	7,052	306,041
1984	25,235	112,242	37,623	114,777	5,942	16,228	7,607	319,654
1985	29,884	132,916	49,914	118,833	6,412	18,711	6,038	362,708
1986	37,097	141,533	56,729	127,400	6,765	18,473	18,487	406,484
1987	55,807	148,070	63,520	141,819	7,504	22,014	25,734	464,468
1988	51,110	162,209	69,804	151,634	7,911	23,751	31,357	497,776
1989	56,470	177,481	75,772	171,975	9,085	20,098	64,214	575,095
1990	65,581	197,014	92,342	201,900	9,677	24,081	50,942	641,537

NOTE: Includes all governmental fund types. Health and Sanitation includes operating transfers to the hospital enterprise funds.

COUNTY OF CONTRA COSTA
EMPLOYEE RETIREMENT SYSTEM
 REVENUES BY SOURCE AND
 EXPENSES BY TYPE
 LAST TEN FISCAL YEARS
 (In Thousands)

Revenues by Source

<u>Calendar Year</u>	<u>Employee Contributions</u>	<u>Employer Contributions</u>	<u>Investment Income</u>	<u>Total</u>	Employer Contributions As a percentage Of covered Payroll (1)
1980	\$ 7,740	22,157	18,926	48,823	
1981	7,808	24,330	18,640	50,778	
1982	7,694	24,426	33,454	65,574	
1983	5,807	22,725	42,526	71,058	
1984	5,355	18,725	34,963	59,043	11.5 %
1985	5,777	20,733	47,822	74,332	11.8
1986	6,011	25,153	66,318	97,482	12.9
1987	6,435	25,879	47,930	80,244	12.3
1988	7,359	28,288	49,503	85,150	12.2
1989	8,634	34,916	70,400	113,950	13.6

Expenses by Type

<u>Calendar Year</u>	<u>Benefits</u>	<u>Administrative Expenses</u>	<u>Refunds</u>	<u>Total</u>
1980	\$ 14,022	291	1,627	15,940
1981	15,604	400	2,384	18,388
1982	17,707	381	1,296	19,384
1983	20,121	472	502	21,095
1984	23,050	465	1,860	25,375
1985	26,516	463	1,172	28,151
1986	29,975	501	1,358	31,834
1987	33,323	602	1,085	35,010
1988	36,715	667	1,231	38,613
1989	39,148	851	769	40,768

NOTE:

(1) Data not available prior to 1984.

COUNTY OF CONTRA COSTA
EMPLOYEE RETIREMENT SYSTEM
 ANALYSIS OF FUNDING PROGRESS
 (In Millions)

Going Concern Basis

<u>Calendar Year</u>	<u>Net Assets Available for Benefits</u>	<u>Pension Benefit Obligation</u>	<u>Percentage Funded</u>
1986	\$ 528.5	770.4	68.6 %
1987	573.5	837.0	68.5
1988	619.1	913.4	67.8
1989	692.0	995.2	69.5

Unfunded Pension

<u>Calendar Year</u>	<u>Unfunded Pension Benefit Obligation</u>	<u>Annual Covered Payroll</u>	<u>Unfunded Pension Benefit Obligation as a Percentage of Covered Payroll</u>
1986	\$ 241.9	195.4	123.8 %
1987	254.1	210.7	120.6
1988	283.6	232.6	121.9
1989	303.2	256.6	118.2

NOTES: Analysis of the dollar amounts of net assets available for benefits, pension benefit obligation, and unfunded pension benefit obligation in isolation can be misleading. Expressing the net assets available for benefits as a percentage of the pension benefit provides one indication of the System's funding status on a going-concern basis. Analysis of this percentage over time indicates whether the System is becoming financially stronger or weaker. Generally, the greater this percentage, the stronger the System. Trends in unfunded pension benefit obligations and annual covered payroll are both affected by inflation. Expressing the unfunded pension benefit obligation as a percentage of annual covered payroll approximately adjusts for the effects of inflation and aids analysis of the System's progress made in accumulating sufficient assets to pay benefits when due. Generally, the smaller this percentage, the stronger the System.

Trend information is not available for years prior to 1986.

COUNTY OF CONTRA COSTA
PROPERTY TAX RATES (1)
DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS

Fiscal Year Ended June 30,		County- wide Rate	County Special Districts	Local Special Districts	Agency Districts	Schools	Cities	Total
1981		1.0000	.0050	.0258	.0815	.0910	.0252	1.2285
1982	(2)	1.0000	.0042	.0272	.0703	.0508	.0231	1.1756
1983		1.0000	.0037	.0227	.0633	.0356	.0253	1.1506
1984		1.0000	.0034	.0192	.0641	.0353	.0252	1.1472
1985		1.0000	.0031	.0162	.0595	.0278	.0244	1.1310
1986		1.0000	.0026	.0144	.0517	.0519	.0226	1.1432
1987		1.0000	.0022	.0119	.0439	.0434	.0207	1.1221
1988		1.0000	.0022	.0113	.0409	.0142	.0192	1.0878
1989		1.0000	.0020	.0089	.0390	.0098	.0181	1.0778
1990		1.0000	.0018	.0099	.0381	.0110	.0181	1.0789

NOTES:

- (1) In June, 1978, California voters approved "Proposition 13" which restricted the taxing power of local government agencies. Individual agencies do not establish their own property tax rates, except for voter approved indebtedness. Instead, a County-wide rate is levied with the proceeds distributed to all agencies according to formulas specified by the state legislature. The County-wide rate is 1% of full cash value. The rates shown above are percentages of assessed valuation.
- (2) Beginning with fiscal year 1981-82, State law was changed to require that property be assessed at full cash value. Prior to this, State law required that property be assessed at 25% of market value. For comparison purposes, all years have been adjusted to full cash value.

COUNTY OF CONTRA COSTA
PROPERTY TAX LEVIES AND DELINQUENCIES

Fiscal Year Ended June 30	Total Current Year Tax Levy	Portion of Current Levy Delinquent at June 30	Percentage of Current Levy Delinquent at June 30	Total Delinquent Taxes at June 30 for all Years	Tax Losses Reserve Fund at June 30	Reserve as a Percentage of Delinquent Taxes
1961	\$ 62,747,991	1,075,908	1.71 %	\$ 1,565,990	852,591	54 %
1962	69,758,799	1,477,292	2.12	2,077,745	1,033,004	50
1963	75,445,212	1,681,326	2.23	2,381,620	1,299,451	55
1964	82,651,311	1,855,826	2.25	2,860,026	1,574,906	55
1965	93,816,302	2,087,466	2.23	3,042,822	1,845,611	61
1966	106,503,915	2,185,307	2.05	3,592,116	2,205,664	61
1967	122,061,876	2,622,948	2.15	4,134,226	2,553,920	62
1968	137,110,673	2,457,460	1.79	4,346,243	2,980,736	69
1969	152,375,816	2,405,830	1.58	4,427,702	3,425,401	77
1970	168,953,366	3,694,654	2.19	6,255,502	3,802,652	61
1971	201,084,408	3,666,637	1.82	7,277,849	4,310,968	59
1972	223,579,827	4,058,140	1.82	8,174,270	4,965,476	61
1973	235,709,379	3,896,245	1.65	8,721,833	5,645,668	65
1974	239,381,720	3,749,301	1.57	8,820,144	6,692,028	76
1975	261,860,435	5,283,952	2.02	10,876,984	7,515,195	69
1976	290,128,126	5,120,237	1.76	11,678,432	8,612,344	74
1977	331,632,809	4,728,220	1.43	11,167,061	10,073,672	90
1978	373,950,185	5,943,840	1.59	12,270,176	11,614,986	95
1979	196,482,131	3,501,345	1.78	9,313,032	10,132,029	109
1980	202,823,519	4,911,417	2.42	10,040,343	10,206,725	102
1981	237,630,961	7,195,889	3.03	12,244,759	7,213,929	59
1982	264,897,190	10,557,491	3.99	17,041,514	8,700,583	51
1983	294,757,661	10,281,578	3.49	19,398,576	11,158,615	58
1984	319,869,578	9,216,399	2.88	18,963,037	14,330,673	76
1985	356,956,194	10,646,452	2.98	19,856,715	18,166,548	91
1986	403,053,585	11,865,967	2.94	23,885,971	22,766,159	95
1987	436,570,280	12,330,764	2.82	23,465,796	17,393,902	74
1988	487,158,795	13,955,266	2.86	25,072,647	18,430,198	74
1989	535,212,918	13,387,564	2.50	24,460,470	20,125,551	82
1990	593,937,412	14,746,710	2.48	24,942,747	21,797,766	87

COUNTY OF CONTRA COSTA
PROPERTY TAXES
ALL OVERLAPPING GOVERNMENTS
 LAST TEN FISCAL YEARS
 (In Thousands)

<u>Fiscal Year Ended June 30,</u>	<u>County</u>	<u>County Special Districts</u>	<u>Local Special Districts</u>	<u>Schools</u>	<u>Cities</u>	<u>Redevelopment Agencies</u>	<u>Totals</u>
1981	\$ 59,200	24,752	58,333	91,507	38,947		272,739
1982	67,197	26,314	68,477	96,285	42,998		301,271
1983	77,580	31,998	70,662	103,038	47,611		330,889
1984	81,605	31,792	71,437	102,947	50,013	15,951	353,745
1985	88,794	33,180	77,755	116,900	56,435	16,957	390,021
1986	97,574	38,450	81,206	135,369	61,881	20,280	434,760
1987	112,876	42,603	87,850	139,813	70,629	23,751	477,522
1988	116,786	46,989	95,880	150,534	79,012	30,767	519,968
1989	128,753	50,651	101,420	165,059	93,019	35,221	574,123
1990	143,472	55,172	110,779	184,825	103,447	39,404	637,099

NOTE: This schedule shows the property tax levies by major group of taxing agencies

Prior to 1983-84, Redevelopment Agencies' share of taxes is included in other groups.

COUNTY OF CONTRA COSTA
ASSESSED VALUE OF TAXABLE PROPERTY (1)
 LAST TEN FISCAL YEARS
 (In Thousands)

<u>Fiscal Year</u>	<u>Assessed Value</u>			<u>Exemptions</u>		<u>Assessed Value Less Exemptions</u>	<u>Net Increase</u>	
	<u>Real Property</u>	<u>Personal Property</u>	<u>Total</u>	<u>Non Reimbursable</u>	<u>Reimbursable</u>		<u>Amount</u>	<u>Per- centage</u>
1981	\$ 18,096,545	796,048	18,892,593	232,404	1,046,072	17,614,117	1,914,787	12.20
(2) 1982	20,736,158	912,039	21,648,197	265,676	1,059,774	20,322,747	2,708,630	15.38
1983	23,380,025	1,073,431	24,453,456	300,719	1,071,290	23,081,447	2,758,700	13.57
1984	25,637,835	1,081,851	26,719,686	281,402	1,077,509	25,360,775	2,279,328	9.88
1985	28,114,223	1,259,131	29,373,354	386,728	1,097,118	27,889,508	2,528,733	9.97
1986	30,948,225	1,393,030	32,341,255	329,754	1,114,372	30,897,129	3,007,621	10.78
1987	34,282,841	1,658,765	35,941,606	491,083	1,139,609	34,310,914	3,413,785	11.05
1988	38,299,247	1,784,244	40,083,491	515,555	1,174,237	38,393,699	4,082,785	11.90
1989	42,174,740	1,928,424	44,103,164	545,435	1,207,527	42,350,202	3,956,503	10.31
1990	46,556,862	2,085,376	48,642,238	688,541	1,251,480	46,702,217	4,352,015	10.28

NOTES:

- (1) Article XIII A, added to California Constitution by Proposition 13 in 1978, fixed the base for valuation of property subject to taxes at the full cash value which appeared on the Assessor's 1975-76 assessment roll. Thereafter, full cash value can be increased: a) to reflect annual inflation up to 2%; b) to reflect current market value at time of ownership change, and c) to reflect market value for new construction.
- (2) Beginning with fiscal year 1981-82, state law was changed to require that property be assessed at full cash value. Prior to this, state law required that property be assessed at 25% of market value. For comparison purposes, all years show full cash value as assessed value.

COUNTY OF CONTRA COSTA
 RATIO OF NET GENERAL BONDED DEBT
 TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA (1)
 LAST TEN FISCAL YEARS

Fiscal Year Ended June 30,	Population	Assessed Value (000's)	Gross Bonded Debt	Debt Service Monies Available	Net Bonded Debt	Ratio of Net Bonded Debt To Assessed Value	Net Bonded Debt per Capita
1981	659,585	\$ 18,892,593	9,208,000	380,598	8,827,402	.047	13.38
1982	665,200	21,648,197	10,844,000	420,891	10,423,109	.048	15.67
1983	681,580	24,453,456	10,498,000	1,083,837	9,414,163	.038	13.81
1984	693,700	26,719,686	10,202,000	1,004,335	9,197,665	.034	13.26
1985	703,405	29,373,354	9,886,000	1,053,862	8,832,138	.030	12.56
1986	724,020	32,341,255	9,480,000	1,032,873	8,447,127	.026	11.67
1987	734,450	35,941,606	9,075,000	1,035,892	8,039,108	.022	10.95
1988	753,456	40,083,491	8,640,000	476,942	8,163,058	.020	10.83
1989	775,478	44,103,164	8,185,000	808,754	7,376,246	.017	9.51
1990	797,281	48,642,238	7,740,000	2,170,188	5,569,812	.011	6.99

NOTES:

- (1) Does not include Public Facilities Corporation debt.
- (2) Beginning with fiscal year 1981-82, state law was changed to require that property be assessed at full cash value. Prior to this, state law required that property be assessed at 25% of market value. For comparison purposes, all years show full cash value as assessed value.

COUNTY OF CONTRA COSTA
PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS
LAST TEN FISCAL YEARS

Fiscal Year Ended June 30,	<u>New Dwelling Units (1)</u>		<u>Construction Valuation (000's)</u>		Bank Deposits (2) (000's)
	<u>Single Family</u>	<u>Multiple Family</u>	<u>Residential</u>	<u>Non- Residential</u>	
1980	4,566	854	\$ 306,175	158,804	2,423,862
1981	2,523	585	227,924	205,905	2,670,070
1982	1,930	858	201,256	218,496	2,943,976
1983	4,588	1,968	432,291	362,939	3,484,598
1984	4,162	2,255	408,062	445,003	3,821,790
1985	4,650	4,672	579,867	511,120	4,302,565
1986	6,186	6,766	808,639	325,046	4,501,275
1987	5,481	2,950	670,747	305,953	6,554,587
1988	5,883	2,141	785,925	214,201	6,490,318
1989	5,504	2,219	863,313	264,020	8,049,194

Source: (1) "California Construction Trends", Security Pacific National Bank

(2) "Branch Directory and Summary of Deposits", Decision Research
Sciences Incorporated.

Property Values (000's)				Total Property Values
<u>Residential</u>	<u>Commerical</u>	<u>Industrial</u>	<u>Land</u>	
10,248,831	2,103,312	4,773,572	372,711	17,498,432
12,021,357	2,104,635	4,352,853	413,748	18,892,593
13,824,539	2,430,752	4,924,965	458,941	21,648,197
15,254,183	2,913,841	5,786,986	498,446	24,453,456
16,228,316	3,364,275	6,617,798	509,297	26,719,686
17,718,439	3,988,385	7,111,598	554,932	29,373,354
19,570,707	4,664,393	7,498,273	607,882	32,341,255
21,864,385	5,510,430	7,896,014	670,777	35,941,606
24,470,268	5,936,133	8,947,745	729,345	40,083,491
27,211,978	6,041,912	10,026,913	822,362	44,103,164

COUNTY OF CONTRA COSTA
**RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL
 BONDED DEBT TO TOTAL GENERAL EXPENDITURES AND OTHER USES**
 LAST TEN FISCAL YEARS

<u>Fiscal Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>	<u>Total General Expenditures and other uses (000's)</u>	<u>Ratio of Debt Service to Total General Expenditures</u>
1981	\$ 221,000	650,384	871,384	282,962	.31
1982	266,000	635,610	901,610	298,692	.30
1983	276,000	843,686	1,119,686	306,041	.37
1984	301,000	825,438	1,126,438	319,654	.35
1985	371,000	805,195	1,176,195	364,863	.32
1986	406,000	779,863	1,185,863	406,484	.29
1987	405,000	756,000	1,161,000	464,468	.25
1988	435,000	729,000	1,164,000	497,776	.23
1989	455,000	694,000	1,149,000	575,095	.20
1990	445,000	663,000	1,108,000	641,537	.17

NOTES:

- (1) Includes all governmental fund types.
- (2) Does not include Public Facilities Corporation debt.

COUNTY OF CONTRA COSTA
COMPUTATION OF LEGAL DEBT MARGIN
 YEAR ENDED JUNE 30, 1990
 (In Thousands)

Assessed Value	\$ <u>48,642,238</u>
Debt Limit Five Percent of Assessed Value (1)	2,432,112
Amount of Debt Applicable to Debt Limit (2)	
Total Bonded Debt	7,740
Assets in Debt Service Funds	<u>2,170</u>
Total Amount of Debt Applicable to Debt Limit	<u>5,570</u>
Legal Debt Margin	\$ <u>2,426,542</u>

NOTES:

- (1) Section 29909 of the California Government Code limits General Obligation Bond indebtedness to five percent of the total assessed valuation of all real and personal property within the county.
- (2) Does not include Public Facilities Corporation debt.

COUNTY OF CONTRA COSTA
COMPUTATION OF DIRECT AND OVERLAPPING DEBT

1989-90 Assessed Valuation	48,642,237,585	
Less: Redevelopment Increments	<u>3,275,371,212</u>	
Adjusted Assessed Valuation	45,366,866,373	
Population	797,281 (1)	
	Debt Applicable July 1, 1990 (2)	
	Percentage	Amount
Contra Costa County	100.000	\$
Contra Costa County Special Revenue Funds Obligations	100.000	15,640,000
Contra Costa County Public Facilities Corporations (3)	100.000	59,670,000
Contra Costa County Board of Education	100.000	4,470,000
Bay Area Rapid Transit District	30.295	117,194,872
East Bay Municipal Utility District	46.324	31,167,589
San Ramon Valley Unified School District & Educ. Facility Corp	100.000	32,560,000
Other School Districts and School Building Corporations	100.000 (4)	59,020,044
City of Richmond General Fund Obligations	100.000	18,544,800
City of Concord and General Fund Obligations	100.000	10,922,527
City of Pleasant Hill General Fund Obligations	100.000	16,655,000
City of Hercules General Fund Obligations	100.000	10,630,000
City of San Ramon General Fund Obligations	100.000	17,496,480
Other Cities and City Authorities	100.000	22,391,005
Hospital Districts and Hospital Authorities	100.000	16,455,000
Sanitary Districts	100.000	8,142,000
County Water Districts	100.000	14,285,000
Other Special Districts	100.000 (4)	37,317,630
1915 Act Assessment Bonds	100.000	<u>250,221,000</u>
TOTAL GROSS DIRECT AND OVERLAPPING DEBT		742,782,947
Less: East Bay Municipal Utility District (100% self-supporting)		31,167,589
Self-supporting water bonds		<u>9,320,388</u>
TOTAL NET DIRECT AND OVERLAPPING DEBT		\$ 702,294,970
	Ratio to (5)	
	Full Cash Value	Per Capita
Direct Debt (Includes County Lease Revenue Obligations)	0.17%	\$ 94
Total Gross Direct and Overlapping Debt	1.64	932
Total Net Direct and Overlapping Debt	1.55	881
Full Cash Value		56,902

(1) January 1, 1989, State Department of Finance revised estimate.

(2) Excludes sales, if any, between May 1, 1989 and July 1, 1989. Also excludes revenue bonds, mortgage revenue bonds, refunding bonds, tax allocation bonds, non-bonded capital lease obligations, tax and revenue anticipation notes, and amounts payable under State water contracts.

(3) A County lease rental obligation.

(4) Various, mostly 100 percent.

(5) Ratio based on 1988-89 Adjusted Assessed Valuation.

Source: California Municipal Statistics Inc., San Francisco, California

COUNTY OF CONTRA COSTA
DEMOGRAPHICS-POPULATION

<u>Jurisdiction</u>	<u>Date of Incor- poration</u>	<u>1940</u>	<u>1950</u>	<u>1960</u>	<u>1970</u>	<u>Special Census 1975</u>	<u>1980</u>	<u>1990</u>
Antioch	2/2/1872	5,106	11,051	17,305	28,060	33,215	43,559	61,379
Brentwood	1/1/1948		1,729	2,186	2,649	3,662	4,434	7,515
Clayton	3/18/1964				1,385	1,790	4,325	7,219
Concord	2/2/1905	1,373	6,953	36,208	85,164	94,673	103,251	110,640
Danville	7/1/1982							28,675
El Cerrito	8/20/1917	6,137	18,011	25,437	25,190	22,950	22,731	22,684
Hercules	12/15/1900	343	343	310	252	121	5,963	16,554
Lafayette	7/22/1968				20,484	19,628	20,879	24,482
Martinez	4/1/1876	7,381	8,268	9,604	16,506	18,702	22,582	33,510
Moraga	11/13/1974					14,418	15,014	14,780
Orinda	7/1/1985							16,704
Pinole	6/25/1903	934	1,147	6,064	13,266	15,337	14,253	17,147
Pittsburg	6/22/1903	9,520	12,763	19,062	20,651	24,347	33,034	47,190
Pleasant Hill	11/14/1961				24,610	25,398	25,124	31,115
Richmond	8/7/1905	23,642	99,545	71,584	79,043	70,126	74,676	83,718
San Pablo	4/26/1948		14,476	19,687	21,461	19,392	19,750	24,709
San Ramon	7/1/1983							34,170
Walnut Creek	10/19/1914	1,578	2,420	9,903	39,844	46,034	53,643	60,542
Total Incorporated		56,014	176,706	217,350	378,565	409,793	463,218	642,733
Unincorporated		44,436	122,278	191,680	177,240	173,036	194,034	154,548
TOTAL COUNTY		<u>100,450</u>	<u>298,984</u>	<u>409,030</u>	<u>555,805</u>	<u>582,829</u>	<u>657,252</u>	<u>797,281</u>

Source: U.S. Census

COUNTY OF CONTRA COSTA
TEN PRINCIPAL TAXPAYERS
 YEAR ENDED JUNE 30, 1990

<u>TAXPAYER</u>	<u>TYPE OF BUSINESS</u>	<u>1989-90 SECURED ASSESSED VALUATION</u>	<u>% OF TOTAL SECURED ASSESSED VALUATION</u>
Chevron USA	Petroleum Refining	\$ 1,972,225,928	4.24 %
Pacific Gas & Electric	Utility	1,335,221,651	2.87
Pacific Bell	Utility	940,399,377	2.02
Shell Oil Company	Petroleum Refining	584,620,916	1.25
USS Posco	Steel Production	452,275,718	0.97
Tosco Corp	Petroleum Refining	379,957,784	0.82
Dow Chemical	Chemical Production	261,764,433	0.56
Unocal	Petroleum Refining	222,097,220	0.48
Gaylord Container	Paper Products	197,905,739	0.42
Bank of America	Banking	<u>194,861,035</u>	<u>0.42</u>
		<u>\$ 6,541,329,801</u>	<u>14.05 %</u>

COUNTY OF CONTRA COSTA
MISCELLANEOUS STATISTICS

GEOGRAPHICAL LOCATION: Contra Costa County is located near San Francisco in the Bay Area. It is bordered by San Francisco Bay and San Pablo Bay on the West, by Suisun Bay and the Sacramento and San Joaquin Rivers on the North, by the delta country of San Joaquin County on the East and by Alameda County on the South.

ALTITUDE: Sea Level to 3,849 feet

AREA OF COUNTY: 732.6 square miles of land and 73.3 square miles of water.

COUNTY SEAT: Martinez, California

FORM OF GOVERNMENT: General Law County, governed by a five member Board of Supervisors. Contra Costa County is one of the original 27 counties established when California became a state in 1849.

	<u>NOVEMBER 1990 GENERAL ELECTION</u>	<u>JUNE 1990 PRIMARY ELECTION</u>	<u>NOVEMBER 1988 GENERAL ELECTION</u>
REGISTERED VOTERS	453,435	431,802	452,491
NUMBER VOTING	277,999	200,235	341,149
PERCENT VOTING	61.3	46.4	75.3

ROADS: 747.40 miles of County maintained streets and roads in the unincorporated areas.

COUNTY EMPLOYEES AT JUNE 30:	<u>YEAR</u>	<u>NUMBER OF EMPLOYEES</u>	<u>PERCENT OF INCREASE (DECREASE)</u>	<u>NUMBER OF EMPLOYEES PER THOUSAND OF POPULATION</u>
	1973	5541		9.6
	1974	5597	1.0	9.7
	1975	6091	8.8	10.4
	1976	6006	(1.4)	10.0
	1977	6041	.6	9.8
	1978	6351	5.1	10.0
	1979	5933	(6.6)	9.2
	1980	5960	.5	9.1
	1981	6052	1.5	9.2
	1982	6063	.2	9.1
	1983	5915	(2.4)	8.7
	1984	5743	(2.9)	8.3
	1985	5791	.8	8.2
	1986	5968	3.1	8.2
	1987	6111	2.4	8.3
	1988	6317	3.4	8.4
	1989	6463	2.3	8.3
	1990	6718	3.9	8.4

On the cover:

This statue commemorates the Italian fishermen who settled the County's waterfront communities in the late 1800's, and commercially fished the delta waters. By the mid 1880's there were an estimated 800 boats, mostly with two man crews, fishing the 120 miles of water between San Francisco and Sacramento, with 250 of these boats concentrated in the Carquinez Straits. The river was closed to commercial fishing in 1957. The statue, by Frank J. Vitalie, is located in the Pittsburg marina area.